

1 SECTION 2. Sections 5-6-24, 5-6-24.1 and 5-6-34 of the General Laws in Chapter 5-6
2 entitled "Electricians" are hereby amended to read as follows:

3 **5-6-24. Apprentices -- Registration.**

4 (a) This chapter does not forbid the employment of one properly limited-registered
5 Apprentice electrician working with and under the direct personal supervision of a licensed
6 journeyman electrician. Additionally, this chapter does not forbid the employment of: (1) One
7 properly registered apprentice journeyman working with and under the direct personal supervision
8 of a licensed journeyman; (2) One properly registered apprentice fire alarm installer working with
9 and under the direct personal supervision of a licensed fire alarm installer; or (3) Two (2) properly
10 registered ~~apprentice~~ electrical sign installers in training, working with and under the direct
11 personal supervision of a licensed electrical sign installer; (4) One properly registered apprentice
12 maintenance electrician working with and under the direct personal supervision of a valid Class C
13 or Class D license holder; or (5) One properly registered ~~apprentice~~ lightning-protection installer
14 in training, working with and under the direct personal supervision of a licensed lightning-
15 protection installer (LPI). Apprentices are required to register with the division of professional
16 regulation immediately upon employment with a properly licensed electrical contractor or
17 lightning-protection contractor.

18 ~~(b) Indentured apprentice electricians are required to work a minimum of eight thousand
19 (8,000) hours over a period of time of not less than four (4) years and successfully complete one
20 hundred forty four (144) hours of related instruction per year in an indentured apprenticeship
21 program approved by the Rhode Island department of labor and training, to qualify for the
22 journeyman "B" electrician examination; provided, however, apprentices may receive credit for
23 one hundred forty four (144) hours of classroom training gained in a vocational school authorized
24 by the board of education and approved by the Rhode Island department of labor and training
25 apprenticeship council. Provided, that the test applicant has possessed, for at least four (4) years
26 prior to the filing of the application, a certificate of registration in full force and effect from the
27 department of labor and training of Rhode Island specifying the person as an indentured apprentice,
28 and the application of an applicant is accompanied by an affidavit or affidavits of his or her
29 employer or former employers or other reasonably satisfactory evidence showing that the applicant
30 has been actually engaged in electrical work as an apprentice in Rhode Island during those four (4)
31 years; or the application is accompanied by an affidavit or other reasonably satisfactory evidence
32 showing that the applicant has successfully completed a course of study in a recognized college or
33 university and has pursued a course of electrical technology for at least two (2) academic years or
34 is the recipient of an associate degree in electrical technology, and has thereafter been indentured~~

1 ~~by the department of labor and training as an apprentice for at least two (2) years and employed as~~
2 ~~an indentured apprentice by a duly licensed electrician master in this state for a period of two (2)~~
3 ~~years; or a showing that the applicant possesses a certificate of license issued under the laws of~~
4 ~~another state, based on training equal to that required by the state of Rhode Island. Limited-~~
5 ~~registered apprentice electricians shall be required to work a minimum of four thousand (4,000)~~
6 ~~hours over a period of time of not less than two (2) years.~~

7 ~~(c) Indentured apprentice maintenance electricians are required to work a minimum of six~~
8 ~~thousand (6,000) hours over a period of time of not less than three (3) years and successfully~~
9 ~~complete one hundred forty four (144) hours of related instruction per year in an indentured~~
10 ~~apprenticeship program approved by the Rhode Island department of labor and training, to qualify~~
11 ~~for the journeyman "M" electrician examination. Provided, however, that the test applicant has~~
12 ~~possessed for at least three (3) years prior to the filing of the application a certificate of registration~~
13 ~~in full force and effect from the department of labor and training specifying the~~
14 ~~person as an indentured apprentice, and the application of an applicant is accompanied by an~~
15 ~~affidavit or affidavits of his or her employer or former employers or other reasonably satisfactory~~
16 ~~evidence showing that the applicant has been actually engaged in electrical work as an apprentice~~
17 ~~in Rhode Island during those three (3) years. Class M journeyman electricians may qualify to~~
18 ~~take the journeyman "B" electrician examination upon registering as a fourth year apprentice and~~
19 ~~becoming employed by a properly licensed Class A electrical contractor for that period of time.~~

20 ~~(d) Apprentice lightning protection installers are required to work a minimum of four~~
21 ~~thousand (4,000) hours over a period of time of not less than two (2) years to qualify for the~~
22 ~~lightning protection installer (LPI) examination. Provided, that the test applicant has possessed for~~
23 ~~at least two (2) years prior to the filing of the application a certificate of registration in full force~~
24 ~~and effect from the department of labor and training specifying the person as an apprentice~~
25 ~~lightning protection installer, and the application of an applicant is accompanied by an affidavit or~~
26 ~~affidavits of his or her employer or former employers or other reasonably satisfactory evidence~~
27 ~~showing that the applicant has been actually engaged in lightning protection work as an apprentice~~
28 ~~during those two (2) years.~~

29 **5-6-24.1. Apprentices certified by other states Reciprocal recognition of electrical**
30 **apprentices registered in other states.**

31 ~~Any apprentice electrician holding an apprentice certificate, license, or equivalent~~
32 ~~document issued by another state shall register with and obtain the approval of the division of~~
33 ~~professional regulation in the department of labor and training prior to being permitted to work or~~
34 ~~serve as an electrician's apprentice in this state. Provided, no approval shall be granted unless the~~

1 ~~applicant demonstrates to the board that the applicant is currently enrolled in one hundred forty~~
2 ~~four (144) hours of electrical related classroom instruction per year for not less than four (4) years~~
3 ~~in an indentured apprenticeship program approved by the department of labor and training. An~~
4 ~~electrical apprentice registered with a registration agency outside of Rhode Island, as defined in 29~~
5 ~~C.F.R. § 29.2, shall obtain reciprocal recognition from the department of labor and training pursuant~~
6 ~~to § 28-45-16, prior to being permitted to work as an electrical apprentice in Rhode Island.~~

7 **5-6-34. Certification of electric sign contractors and electric sign installers.**

8 (a) After July 1, 1991, and at any time prior to January 1, 1992, the division shall, without
9 examination, upon payment of the fees provided in this chapter, issue a "certificate ACF" or
10 "certificate CF" to any applicant for the certificate who presents satisfactory evidence that he or
11 she has the qualifications for the type of license applied for, and who has been engaged in the
12 occupation or business of installing, servicing, maintaining, and testing of electric signs covered
13 by the license within this state for a period of five (5) years in the case of a "certificate ACF" and
14 three (3) years in the case of a "certificate CF" prior to July 1, 1991. Any person who, being
15 qualified to obtain a "certificate ACF" or "certificate CF" under this section, is prevented from
16 making application for it because of service in the armed forces of the United States during the
17 period between July 1, 1991, and January 1, 1992, has three (3) months after discharge to make an
18 application. No person is liable for prosecution for making electric sign installations, services,
19 maintenance, or tests, without a license for the first six (6) months after July 1, 1991.

20 (b) Any ~~apprentice~~ electric sign installer in training having completed a training period of
21 not less than two (2) years is eligible to take a journeyman's examination; provided, after
22 September 1, 1995, and at anytime prior to March 1, 1996, any apprentice employed and sponsored
23 by a sign company is eligible to take a journeyman's examination, notwithstanding the previously
24 mentioned training period.

25 SECTION 3. Section 5-20-5 of the General Laws in Chapter 5-20 entitled "Plumbers,
26 Irrigators, and Water System Installers" is hereby amended to read as follows:

27 **5-20-5. "Apprentice plumber" defined.**

28 "Apprentice plumber," as used in this chapter, means any employee, who is registered as an
29 apprentice plumber in accordance with chapter 45 of title 28 and whose principal occupation is
30 service with a master plumber with a view to learning the art or trade of maintenance, installation,
31 or repair of plumbing, as defined in § 5-20-2.

32 SECTION 4. Section 5-70-5 of the General Laws in Chapter 5-70 entitled
33 "Telecommunications" is hereby amended to read as follows:

34 **5-70-5. Form of license and registration.**

1 Three (3) major forms of license shall be issued with the two (2) higher licenses carrying
2 certification for one or more of the four (4) category(s), as defined within this chapter, for which
3 qualified:

4 (1) Telecommunications system contractor.

5 (i) TSC license shall be issued to any person qualified under this chapter representing
6 themselves, individually, or a firm or corporation engaging in or about to engage in, the business
7 of designing, installing, altering, servicing, and/or testing telecommunications systems.

8 (ii) Qualification shall be evidenced by passing the examination(s) for any or all of the
9 categories of telecommunications systems described in this chapter, and applicants who hold an
10 equivalent out-of-state license, as determined by this board, issued by another state shall be allowed
11 to take the Rhode Island form TSC license examination. Applicants for TSC license who hold no
12 equivalent form of TSC license issued in another state and show evidence of three (3) years of
13 verifiable and continuous contracting experience, immediately preceding the date of application
14 and are registered to conduct business in the state of Rhode Island, will be allowed to take the
15 Rhode Island form of TSC examination. Applicants who do not meet these qualifications shall have
16 been licensed as a Rhode Island ~~telecommunication~~ [telecommunications](#) systems technician for a
17 minimum of three (3) consecutive years, immediately preceding the date of application, in order to
18 qualify to take the TSC examination, and shall have been registered to conduct business in the state
19 of Rhode Island.

20 (iii) The holding of a TSC license shall entitle the holder individually to contract for,
21 engage in, and/or perform the actual work of designing, installing the type(s) of
22 telecommunications systems for which they were granted certification. No individual shall be
23 required to hold more than one form of license.

24 (2) Telecommunications systems technician.

25 (i) TST license shall be issued to any person who passes the examination(s) as defined
26 within this chapter for any or all of the categories of telecommunications systems described in this
27 chapter.

28 (ii) The holding of a TST license shall entitle the holder individually to perform the actual
29 work of installing, altering, servicing, and/or testing the type(s) of telecommunications systems for
30 which they were granted certification. All the work performed shall be under the supervision of the
31 holder of a TSC license.

32 (3) Telecommunications system limited installer.

33 (i) TSLI license shall be issued to any person who passes the examination as defined within
34 this chapter and as described in this section.

1 (ii) The holding of a TSLI license shall entitle the holder to perform the actual work of
2 installation of wiring, low voltage surface raceway, enclosures, and wiring devices directly
3 associated with a telecommunications system. Connection to, installation of, or servicing of
4 telecommunications devices shall only be performed under the direct supervision of a holder of a
5 TST or TSC license.

6 (4) ~~Trainee/telecommunications apprentice~~ Telecommunications trainees.

7 (i) Registered ~~trainees/telecommunications apprentices~~ telecommunications trainees may
8 be employed to perform the actual work of installation of wiring, low voltage surface raceway,
9 enclosures, and wiring devices directly associated with a telecommunications system under the
10 direct supervision of a holder of a TST or TSC license.

11 (ii) ~~Trainee/telecommunications apprentices~~ Telecommunications trainees shall be
12 required to register with the licensing authority subsequent to employment by a person, firm, or
13 corporation licensed as a TSC under this chapter; and prior to being permitted to perform any actual
14 installation work.

15 (iii) The registered ~~trainees/telecommunications apprentice~~ telecommunications trainees
16 shall not be permitted to make connection to, install, or service telecommunications devices. No
17 more than two (2) registered ~~trainees/telecommunications apprentices~~ telecommunications trainees
18 can be directly supervised by a single TSC or TST license holder.

19 SECTION 5. The title of Chapter 28-3 of the General Laws entitled "Employment of
20 Women and Children" is hereby amended to read as follows:

21 ~~CHAPTER 28-3~~

22 ~~Employment of Women and Children~~

23 CHAPTER 28-3

24 EMPLOYMENT OF MINORS

25 SECTION 6. Section 28-3-18 of the General Laws in Chapter 28-3 entitled "Employment
26 of Women and Children" is hereby amended to read as follows:

27 28-3-18. Enforcement of provisions -- Prosecution of violations.

28 The division of labor standards has full power to enforce §§ 28-3-1 -- 28-3-20, and has all
29 the powers of the division of compliance inspection insofar as those powers relate to and affect
30 ~~women and children~~ minors. All actions, suits, complaints, and prosecutions for the violation of
31 any of the provisions of these sections shall be brought by and in the name of the director of labor
32 and training or the chief of the division of labor standards in the department of labor and training;
33 or by and in the name of any duly authorized representative of the director of labor and training.

34 SECTION 7. Chapter 28-4 of the General Laws entitled "Indenture of Apprentices" is

1 hereby repealed in its entirety.

2 ~~CHAPTER 28-4~~

3 ~~Indenture of Apprentices~~

4 ~~**28-4-1. Power of minor to execute indenture.**~~

5 ~~Any minor being sixteen (16) years of age or over, or who, being under sixteen (16) years~~
6 ~~of age, has a limited permit to work given him or her by or under the direction of the school~~
7 ~~committee where the minor resides under the provisions of chapter 3 of this title, may, by execution~~
8 ~~of an indenture, bind himself or herself as provided in this chapter, for a term of service of not less~~
9 ~~than one year.~~

10 ~~**28-4-2. Parties to sign indenture.**~~

11 ~~Every indenture shall be signed:~~

12 ~~(1) By the minor;~~

13 ~~(2) By the parents, or either one of them, as the natural guardians or guardian of the minor;~~

14 ~~or by the duly appointed legal guardian of the person, or of the person and estate of the minor, if~~
15 ~~any; or by the person having the legal custody of the minor;~~

16 ~~(3) By the employer.~~

17 ~~**28-4-3. Contents of indenture.**~~

18 ~~Every indenture shall contain:~~

19 ~~(1) The names of the parties;~~

20 ~~(2) The date of birth of the minor;~~

21 ~~(3) A statement of the trade, craft, or business which the minor is to be taught;~~

22 ~~(4) An agreement that a certificate shall be given to the apprentice at the conclusion of his~~
23 ~~or her indenture, stating that he or she has completed the apprenticeship under the indenture.~~

24 ~~**28-4-4. Deeds in triplicate.**~~

25 ~~In every case there shall be three (3) deeds in the same form and tenor, executed by all parties, one~~
26 ~~to be kept by each party.~~

27 ~~**28-4-5. Effect of indenture as against parties.**~~

28 ~~All indentures made in accordance with the provisions of §§ 28-4-1—28-4-4 shall be good~~
29 ~~and effectual in law against all parties and the minor engaged by them, according to their tenor,~~
30 ~~except as to any of their provisions that the court, in which any suit or controversy relating to the~~
31 ~~articles of indenture may be heard, shall determine to be unjust or unreasonable.~~

32 ~~**28-4-6. Petition or complaint for breach of indenture -- Summons.**~~

33 ~~Whenever a petition or complaint in writing and under oath is made to any judge of the~~
34 ~~district court that any master or apprentice, within a division where the court is situated, has~~

1 ~~willfully neglected or refused to comply with or perform the terms and provisions of any indenture,~~
2 ~~the judge, if satisfied that there is a reasonable cause for the petition or complaint, shall issue a~~
3 ~~summons requiring the master or apprentice to appear before the court at a time and place named~~
4 ~~in the summons to answer relative to the petition or complaint. The petitioner or complainant shall~~
5 ~~cause the summons to be served by some officer qualified to serve civil process upon the person~~
6 ~~complained of at least six (6) days before the time set for appearance and hearing by reading the~~
7 ~~summons to the person to be served, or by leaving an attested copy of it with the person to be served~~
8 ~~in his or her hands and possession, or at his or her last and usual place of abode with some person~~
9 ~~living there, or if the person to be served is a corporation, then, by leaving an attested copy of the~~
10 ~~summons with some officer of the corporation or at the office of the corporation with some person~~
11 ~~employed there.~~

12 ~~**28-4-7. Determination of petition or complaint -- Enforcement of order.**~~

13 ~~Upon the hearing of a petition or complaint, the court may determine the controversy or~~
14 ~~matter complained of in a summary way, and discharge either party from the indenture and contract~~
15 ~~of apprenticeship, and may make any further order in the premises that the case may require and~~
16 ~~seems proper to the court. Any neglect or failure of any person, against whom any order is made,~~
17 ~~to do, perform, or comply with the order shall be contempt of court, and the court may enforce its~~
18 ~~order by proceedings for contempt.~~

19

20 SECTION 8. Section 28-12-3 of the General Laws in Chapter 28-12 entitled "Minimum
21 Wages" is hereby amended to read as follows:

22 **28-12-3. Minimum wages.**

23 (a) Every employer shall pay to each of his or her employees: commencing July 1, 1999,
24 at least the minimum wage of five dollars and sixty-five cents (\$5.65) per hour. Commencing
25 September 1, 2000, the minimum wage is six dollars and fifteen cents (\$6.15) per hour.

26 (b) Commencing January 1, 2004, the minimum wage is six dollars and seventy-five cents
27 (\$6.75) per hour.

28 (c) Commencing March 1, 2006, the minimum wage is seven dollars and ten cents (\$7.10)
29 per hour.

30 (d) Commencing January 1, 2007, the minimum wage is seven dollars and forty cents
31 (\$7.40) per hour.

32 (e) Commencing January 1, 2013, the minimum wage is seven dollars and seventy-five
33 cents (\$7.75) per hour.

34 (f) Commencing January 1, 2014, the minimum wage is eight dollars (\$8.00) per hour.

1 (g) Commencing January 1, 2015, the minimum wage is nine dollars (\$9.00) per hour.

2 (h) Commencing January 1, 2016, the minimum wage is nine dollars and sixty cents (\$9.60)
3 per hour.

4 (i) Commencing January 1, 2018, the minimum wage is ten dollars and ten cents (\$10.10)
5 per hour.

6 (j) Commencing January 1, 2019, the minimum wage is ten dollars and fifty cents (\$10.50)
7 per hour.

8 (k) Commencing October 1, 2020, the minimum wage is eleven dollars and fifty cents
9 (\$11.50) per hour.

10 SECTION 9. Sections 28-27-4.1, 28-27-4.2, 28-27-4.3, 28-27-5.1, 28-27-5.2, 28-27-11 and
11 28-27-18 of the General Laws in Chapter 28-27 entitled "Mechanical Trades" are hereby amended
12 to read as follows:

13 **28-27-4.1. "Journeyperson refrigeration technician" defined.**

14 "Journeyperson refrigeration technician" means any person who has completed a ~~five (5)~~
15 ~~year apprentice program~~ ten thousand (10,000) hour registered apprenticeship program and/or has
16 passed a refrigeration technician examination and who by ~~him~~ himself or herself does work in
17 refrigeration/air conditioning subject to provisions of this chapter and the rules, regulations, and
18 licensing criteria promulgated hereunder.

19 **28-27-4.2. "Journeyperson pipefitter," "journeyperson sprinkler fitter," and**
20 **"journeyperson sheet metal worker" defined.**

21 (a) "Journeyperson pipefitter" means any person who has completed ~~a five (5) year~~
22 ~~apprentice program~~ ten thousand (10,000) hour registered apprenticeship program and/or has
23 passed a journeyperson examination and who by himself or herself does work on pipefitting
24 systems subject to provisions of this chapter. The rules, regulations, and licensing criteria guide
25 promulgated under this chapter referencing Class II limited journeyperson licenses shall require
26 completion of an ~~accepted formal technical program~~ approved apprenticeship program registered
27 with by the department of labor and training.

28 (b) "Journeyperson sheet metal worker" means any person who has completed ~~a four (4)~~
29 ~~year apprentice program~~ an eight thousand (8,000) hour registered apprenticeship program and/or
30 has passed a journeyperson sheet metal worker examination and who by himself or herself does
31 sheet metal work subject to provisions of this chapter and the rules, regulations, and licensing
32 criteria promulgated under this chapter.

33 (c) "Journeyperson sprinkler fitter" means any person who has completed ~~a four (4) year~~
34 ~~apprentice program~~ an eight thousand (8,000) hour registered apprenticeship program and/or has

1 passed a journeyperson sprinkler fitter examination and who by himself or herself does work in fire
2 protection sprinkler systems subject to provisions of this chapter and the rules, regulations, and
3 licensing criteria promulgated under this chapter.

4 28-27-4.3. "Pipefitter apprentice," "refrigeration/air conditioning apprentice,"
5 "journeyperson sprinkler fitter apprentice" and "journeyperson sheet metal worker
6 apprentice" defined -- Duration of apprentice programs.

7 (a) "~~Journeyperson-sheet~~ Sheet metal worker apprentice" means any person at least
8 eighteen (18) years of age who is learning or working at the ~~businesses~~ business of sheet metal
9 work under the direct supervision of a sheet metal contractor or journeyperson sheet metal worker
10 ~~under a~~ and is registered ~~state sanctioned~~ as a sheet metal worker apprentice program in accordance
11 with chapter 45 of title 28.

12 (b) "~~Journeyperson-sprinkler~~ Sprinkler fitter apprentice" means any person at least eighteen
13 (18) years of age who is learning or working at the business of fire protection sprinkler systems
14 under the direct supervision of a master or journeyperson sprinkler fitter ~~under a~~ and is registered
15 ~~state sanctioned~~ as a sprinkler fitter apprentice, in accordance with chapter 45 of title 28 ~~program.~~

16 (c) "Pipefitter apprentice" means any person at least eighteen (18) years of age who is
17 learning or working at the business of pipefitting under the direct supervision of a master pipefitter
18 or journeyperson pipefitter ~~under a~~ and is registered as a pipefitter ~~state sanctioned~~ apprentice, in
19 accordance with chapter 45 of title 28 ~~program.~~

20 ~~(d) Pipefitter, refrigeration, sprinkler fitter and sheet metal worker apprentice programs are~~
21 ~~of a five (5) year duration, except as detailed in § 28-27-4.2, for all Class II limited licenses.~~

22 ~~(e)~~(d) "Refrigeration/air conditioning apprentice" means any person at least eighteen (18)
23 years of age who is learning and working at the business of refrigeration/air conditioning as a
24 refrigeration/air conditioning registered apprentice under the direct supervision of a
25 refrigeration/air conditioning master or journeyperson ~~under a registered state sanctioned~~
26 ~~apprentice.~~ in accordance with chapter 45 of title 28 ~~program.~~

27 (e) For licensing purposes with regard to individuals who have completed pipefitter,
28 refrigeration, sprinkler fitter, and sheet metal worker apprenticeship programs, decisions by an
29 apprenticeship sponsor to grant credit for prior learning or experience toward the term of the
30 apprenticeship pursuant to chapter 45 of title 28 shall also require the written approval of the
31 mechanical board within the department of labor and training. Students in a recognized college,
32 university, or trade school who have pursued a course of pipefitting or refrigeration/air
33 conditioning, sheet metal, or fire protection sprinkler systems for at least two (2) academic years
34 or are recipients of an associate degree in pipefitting, refrigeration/air conditioning, or fire

1 [protection sprinkler systems will receive credit for two hundred eighty-eight \(288\) hours of related](#)
2 [technical academic instruction.](#)

3 ~~28-27-5.1. Practices for which a journeyperson or apprentice license required~~
4 [Practices for which a journeyperson license or apprentice registration is required.](#)

5 (a) No person shall engage to work as a pipefitter, refrigeration/air conditioning, or
6 sprinkler fitter journeyperson or apprentice, or journeyperson sheet metal worker or apprentice, or
7 shall advertise or represent in any form or matter that he or she is a journeyperson or apprentice,
8 unless that person possesses and carries on his or her person at all times while so engaged a valid
9 license [or registration](#) issued by the department of labor and training qualifying that person as a
10 journeyperson or apprentice.

11 (b) A person holding a valid license under this chapter shall not be required to obtain an
12 additional license under this chapter to perform sheet metal work when AC air handling equipment
13 is ten (10) tons or less or when heating equipment does not exceed 250,000 BTUs.

14 (c) A holder of a journeyperson license shall only be entitled to work as an employee of
15 the properly licensed master permit holder in accordance with this chapter.

16 [28-27-5.2. Issuance of P.J.F. journeyperson oil burnerperson's license.](#)

17 (a) Any person who has previously qualified for the electrician's F certificate and the P.J.F.
18 II limited to oil individually, and presently holds both licenses, may convert to the single P.J.F.
19 limited journeyperson II oil burnerperson's license by application to the division on an approved
20 application and with payment of the applicable fee as detailed in this section. This licensee cannot
21 be self-employed and is limited to domestic oil burner service work, burner, tank, and oil line
22 installation. Persons seeking an initial P.J.F. limited journeyperson II oil burner license must show
23 proof of completion of a ~~trade sponsored~~ [registered apprenticeship](#) program or a trade related
24 program offered by a recognized college, [university, or trade school](#). All programs must have prior
25 approval of the department of labor and training before licenses are issued.

26 (b) The person seeking P.J.F. licensing must be employed by a master pipefitting contractor
27 class II as detailed under § 28-27-4.

28 (c) The above provisions are similar for most limited licenses under chapter 27 of this title.

29 (d) Fees shall be as follows:

30 ~~(1) Apprenticeship fee is thirty dollars (\$30.00) with birth-month licensing;~~

31 ~~(2)~~(1) License fee is seventy-two dollars (\$72.00) with birth-month licensing;

32 ~~(3)~~(2) Renewal fee is seventy-two dollars (\$72.00) with birth-month licensing;

33 (e) The fees collected shall be deposited as general revenues.

1 28-27-11. Journeyperson license – Test fees – License fees and qualifications – Filing
2 deadline for journeyperson.

3 (a) No application for a journeyperson's test shall be filed by the department nor shall any
4 applicant be permitted to take the examination for a license as a journeyperson unless:

5 (1) The test application is accompanied by a test fee as outlined in § 28-27-17.

6 (2) Upon passing of a journeyperson test, payment of a license fee as outlined in § 28-27-
7 17 is required and the journeyperson license will be issued as provided in § 28-27-15.

8 (3) The applicant ~~has possessed for at least five (5) years prior to the filing of the~~
9 ~~application a certificate of registration in full force and effect from the department of labor and~~
10 ~~training specifying the person as a registered apprentice, and the application of an applicant: is a~~
11 registered apprentice in accordance with chapter 45 of title 28 having completed all the
12 requirements for completion of the apprenticeship except the licensing exam.

13 ~~(i) Is accompanied by an affidavit or affidavits of~~ (4) The applicant provides documentation
14 of related technical instruction and work records from his or her employer or former employers or
15 other reasonably satisfactory evidence showing that the applicant has ~~been actually engaged in~~
16 ~~pipefitting or refrigeration/air conditioning, sheet metal or fire protection sprinkler systems work~~
17 ~~as an apprentice in the state of Rhode Island during those five (5) years; completed the related~~
18 instruction and on-the-job learning as enumerated in the standards of apprenticeship.

19 (i) For licensing purposes, decisions by an apprenticeship sponsor to grant credit for prior
20 learning or experience toward the term of the apprenticeship pursuant to chapter 45 of title 28 shall
21 also require the written approval of the appropriate licensing authority.

22 ~~(ii) Is accompanied by an affidavit or other reasonably satisfactory evidence showing that~~
23 ~~the applicant has been registered as a student in a recognized college, university, or trade school~~
24 ~~and has pursued a course of pipefitting or refrigeration/air conditioning, sheet metal or fire~~
25 ~~protection sprinkler systems for at least two (2) academic years or is the recipient of an associate~~
26 ~~degree in pipefitting or refrigeration/air conditioning or fire protection sprinkler systems, and has~~
27 ~~thereafter been registered by the department of labor and training as an apprentice for at least three~~
28 ~~(3) years and employed as a registered apprentice by a duly licensed pipefitter or refrigeration/air~~
29 ~~conditioning or fire protection sprinkler systems master or sheet metal contractors in this state for~~
30 ~~a period of three (3) years; or~~

31 ~~(iii) Is~~ (5) The application is accompanied by an affidavit or other reasonably satisfactory
32 evidence showing that the applicant possesses a certificate of license issued under the laws of
33 another state specifying that person as a journeyperson.

1 ~~(4) The licensing authority may grant an exemption to the requirements of subdivision~~
2 ~~(a)(3) on the basis of past experience.~~

3 (b) The test application is to be filed with the department at least fifteen (15) days prior to
4 the examination date.

5 **28-27-18. Registration of apprentices.**

6 (a) ~~Any person who has agreed to work under the supervision of a licensed pipefitter,~~
7 ~~refrigeration/air conditioning, sprinkler fitter or sheet metal master under a state sanctioned~~
8 ~~apprenticeship program~~ Apprentices shall be registered by the director of labor and training, in
9 accordance with chapter 45 of title 28, and be issued a certificate of apprenticeship.

10 (b) The minimum formal training period for a P.J.F. limited class II license shall be one
11 hundred sixty (160) hours of classroom and/or laboratory technical training, approved by the
12 department of labor and training as part of standards of apprenticeship. The fee schedules for the
13 P.J.F. limited license are detailed in § 28-27-5.2. All other sections of this chapter shall remain in
14 full force and effect.

15 SECTION 10. Effective January 1, 2021, sections 28-43-8.1 and 28-43-29 of the General
16 Laws in Chapter 28-43 entitled “Employment Security – Contributions” are hereby amended to
17 read as follows:

18 **28-43-8.1. Time and manner of payment of employer contributions.**

19 Contributions and assessments required under this chapter for each year shall be paid by
20 each employer in the manner and at the times that the director may prescribe.

21 **28-43-29. Liability for contributions and election of reimbursement.**

22 (a) Any nonprofit organization or governmental entity which is or becomes subject to
23 chapters 42 – 44 of this title on or after January 1, 1978, shall pay contributions under the provisions
24 of chapters 42 – 44 of this title, unless it elects, in accordance with this section, to pay to the director
25 for the employment security fund the full amount of regular benefits paid plus the full amount of
26 the extended benefits paid, less any federal payments to the state under § 204 of the Federal-State
27 Extended Unemployment Compensation Act of 1970, that are attributable to service in the employ
28 of that nonprofit organization or governmental entity to individuals for weeks of unemployment
29 which begin during the effective period of that election; provided, that for weeks of unemployment
30 beginning on or after January 1, 1979, governmental entities which have elected reimbursement
31 shall be responsible for reimbursing the employment security fund for the full amount of extended
32 benefits paid that is attributable to service in the employ of those entities.

33 (b) Any nonprofit organization or governmental entity which is or becomes subject to
34 chapters 42 – 44 of this title on January 1, 1978, may elect to become liable for payments in lieu of

1 contributions for a period of not less than the 1978 tax year and the next ensuing tax year provided
2 it files with the director a written notice of its election within the thirty (30) day period immediately
3 following January 1, 1978.

4 (c) Any nonprofit organization or governmental entity which becomes subject to chapters
5 42 – 44 of this title after January 1, 1978, may elect to become liable for payments in lieu of
6 contributions for a period of not less than the balance of the tax year beginning with the date on
7 which that subjectivity begins and the next ensuing tax year by filing a written notice of its election
8 with the director not later than thirty (30) days immediately following the date of the determination
9 of that subjectivity.

10 (d) Any nonprofit organization or governmental entity which makes an election in
11 accordance with subsection (b) or (c) of this section will continue to be liable for payments in lieu
12 of contributions until it files with the director a written notice terminating its election not later than
13 thirty (30) days prior to the beginning of the tax year for which that termination shall first be
14 effective. The nonprofit organization or governmental entity shall thereafter be liable for the
15 payment of contributions for not less than that tax year and the next ensuing tax year before another
16 election can be exercised.

17 (e) Any nonprofit organization or governmental entity which has been paying contributions
18 under chapters 42 – 44 of this title for a period subsequent to January 1, 1978, may change to a
19 reimbursable basis by filing with the director not later than thirty (30) days prior to the beginning
20 of any tax year a written notice of election to become liable for payments in lieu of contributions.
21 That election shall not be terminable by the organization or entity for that tax year and for the next
22 ensuing tax year.

23 (f) The director may for good cause extend the period within which a notice of election, or
24 a notice of termination, must be filed and may permit an election to be retroactive but not any earlier
25 than with respect to benefits paid on or after January 1, 1978.

26 (g) The director, in accordance with any procedures that he or she may prescribe, shall
27 notify each nonprofit organization or governmental entity of any determination which may be made
28 of its status as an employer and of the effective date of any election which it makes and of any
29 termination of that election. Any determination shall be conclusive on the organization or the entity
30 unless within fifteen (15) days after notice of the determination has been mailed or otherwise
31 delivered to it, an appeal is made to the board of review in writing in accordance with the provisions
32 of § 28-43-14.

33 (h) Notwithstanding the foregoing, any nonprofit organization, not including governmental
34 entities, employing not less than one thousand (1,000) employees shall be subject to the job

1 [development assessment as prescribed in § 28-43-8.5. The director is authorized to promulgate](#)
2 [regulations to administer this assessment, including to allow employers to make in-kind](#)
3 [contributions in lieu of monetary payments.](#)

4 SECTION 11. Sections 28-45-1, 28-45-3, 28-45-9, 28-45-10, 28-45-11, 28-45-13, 28-45-
5 14 and 28-45-16 of the General Laws in Chapter 28-45 entitled "Apprenticeship Programs in Trade
6 and Industry" are hereby amended to read as follows:

7 **28-45-1. Purposes.**

8 The purposes of this chapter are:

9 (1) To encourage employers, associations of employers, and organizations of employees to
10 voluntarily establish apprenticeship programs and the making of apprenticeship agreements;

11 (2) To create opportunities for ~~young~~ people to obtain employment and adequate training
12 in trades and industry with parallel instructions in related and supplementary education under
13 conditions that will equip them for profitable employment and citizenship;

14 (3) To cooperate with the promotion and development of apprenticeship programs and
15 systems in other states and with the federal committee on apprenticeship appointed under 29 U.S.C.
16 § 50 et seq.;

17 (4) To provide for the registration and approval of apprenticeship programs and
18 apprenticeship agreements and for the issuance of state certificates of completion of apprenticeship.

19 **28-45-3. Powers and duties.**

20 (a) The department of labor and training is the agency with responsibility and
21 accountability for apprenticeship within Rhode Island for federal purposes. The [state](#)
22 [apprenticeship](#) council shall be a regulatory council and part of the department of labor and training.
23 The council shall promulgate regulations consistent with 29 C.F.R. 29 and 30 at the direction of
24 the director of the department of labor and training and shall provide advice and guidance to the
25 director of the department of labor and training on the operation of the Rhode Island apprenticeship
26 ~~program~~ [system](#). Enforcement of apprenticeship rules and regulations shall be the duty of the
27 director of the department of labor and training. In addition, the council shall:

28 (1) Adopt rules and regulations to ~~insure~~ [ensure](#) equality of opportunity in apprenticeship
29 programs pursuant to the Rhode Island state plan for equal opportunity in apprenticeship;

30 (2) Establish trade, craft, manufacturing, or industrial standards for apprenticeship or
31 training agreements in cooperation with a joint employer and employee groups in conformity with
32 29 C.F.R. § 29.5;

33 (3) Establish program performance standards in conformity with 29 C.F.R. § 29.6;

1 (4) Hold at least four (4) regular public meetings each year; any additional meetings
2 considered necessary shall be held at the call of the chairperson, or at the written request of a
3 majority of the members of the council;

4 (5) Formulate and publish rules of procedure for the function of local, regional, and state
5 joint apprenticeship committees and for the filling of vacancies on those committees;

6 (6) Adopt rules and regulations concerning the following:

7 (i) The contents of apprenticeship agreements in conformity with 29 C.F.R. § 29.7;

8 (ii) Criteria for apprenticeable occupations as provided by 29 C.F.R. § 29.4;

9 (iii) Reciprocal ~~approval~~ recognition for federal purposes to apprentices, apprenticeship
10 programs, and apprenticeship standards that are registered in other states by the U.S. department of
11 labor or another state apprenticeship program recognized by the U.S. department of labor if such
12 reciprocity is requested by the apprenticeship program sponsor;

13 (iv) The cancellation and/or deregistration of programs, and for temporary suspension,
14 cancellation, and/or deregistration of apprenticeship agreements as provided in 29 C.F.R. §§ 29.8
15 and 29.9;

16 (v) The standards of apprenticeship, program performance standards, apprenticeship
17 agreements, deregistration of registered apprenticeship programs, reinstatement of apprenticeship
18 programs, and reciprocal ~~approval~~ recognition of apprentices from other states.

19 (b) The department of labor and training in ~~accord~~ accordance with its regulations and
20 this chapter shall:

21 (1) Encourage the promotion, expansion, and improvement of programs of apprenticeship
22 training and pre-apprenticeship and the making of apprenticeship agreements;

23 (2) Bring about the settlement of differences arising out of an apprenticeship agreement
24 when those differences cannot be adjusted locally or in accordance with established trade
25 procedure;

26 (3) Supervise the execution of agreements and maintenance of standards;

27 (4) Register or terminate or cancel the registration of apprenticeship programs and
28 apprenticeship agreements;

29 (5) Issue certificates of completion of apprenticeship;

30 (6) Keep a record of apprenticeship programs and apprentice agreements and their
31 disposition;

32 (7) Render any assistance and submit any information and data that may be requested by
33 employers, employees, and joint apprenticeship committees engaged in the formulation and

1 operation of programs of apprenticeship, particularly in regard to work schedules, wages,
2 conditions of employment, apprenticeship records, and number of apprentices;

3 (8) Adopt rules and regulations to ~~insure~~ ensure nondiscrimination in all phases of
4 apprenticeship and employment during apprenticeship;

5 (9) Register trade, craft, manufacturing, or industrial standards for apprenticeship or
6 training agreements in cooperation with joint employer and employee groups and in conformity
7 with this chapter, or approve and register trade, craft, manufacturing, or industrial standards for
8 agreements submitted ~~which~~ that are in conformity with this chapter, and disapprove those
9 standards or agreements submitted ~~which~~ that are not in conformity with this chapter, to the extent
10 deemed appropriate;

11 (10) Establish committees and approve nominations to existing committees ~~which~~ that are
12 submitted in conformity with this chapter;

13 (11) Terminate registration of committees for failure of the committee to abide by the
14 provisions of this chapter; and

15 (12) Perform any other duties that are described and imposed by this chapter.

16 **28-45-9. Standards of apprenticeship programs.**

17 An apprenticeship program, to be eligible for approval and registration with the department of labor
18 and training, shall conform to regulations issued by the department of labor and training and 29
19 C.F.R. 29 and 29 C.F.R. 30 and shall conform to the following standards:

20 (1) The apprenticeship program is an organized, written plan embodying the terms and
21 conditions of employment, training, and supervision of one or more apprentices in the
22 apprenticeable occupation, as defined in this chapter and subscribed to by a sponsor who has
23 undertaken to carry out the ~~apprentice training~~ apprenticeship program.

24 (2) The program standards contain the equal opportunity pledge prescribed in 29 C.F.R §
25 30.3(b) and, when applicable, an affirmative action plan in accordance with 29 C.F.R. § 30.4, a
26 selection method authorized in 29 C.F.R § ~~30.5~~ 30.10, or similar requirements expressed in a state
27 plan for equal employment opportunity in apprenticeship adopted pursuant to 29 C.F.R. Part 30
28 and approved by the U.S. department of labor, and provisions concerning the following:

29 (i) The employment and training of the apprentice in a skilled occupation;

30 (ii) A term of apprenticeship not less than two thousand (2,000) hours of work experience,
31 consistent with training requirements as established by industry practice, which for an individual
32 apprentice may be measured either through the completion of the industry standard for on-the-job
33 learning (at least two thousand (2,000) hours) (time-based approach), the attainment of competency

1 (competency-based approach), or a blend of the time-based and competency-based approaches
2 (hybrid approach):

3 (A) The time-based approach measures skill acquisition through the individual apprentice's
4 completion of at least two thousand (2,000) hours of on-the-job learning as described in a work
5 process schedule;

6 (B) The competency-based approach measures skill acquisition through the individual
7 apprentice's successful demonstration of acquired skills and knowledge, as verified by the program
8 sponsor. Programs utilizing this approach must still require apprentices to complete an on-the-job
9 learning component of registered apprenticeship. The program standards must address how on-the-
10 job learning will be integrated into the program, describe competencies, and identify an appropriate
11 means of testing and evaluation for such competencies;

12 (C) The hybrid approach measures the individual apprentice's skill acquisition through a
13 combination of specified minimum number of hours of on-the-job learning and the successful
14 demonstration of competency as described in a work process schedule; and

15 (D) The determination of the appropriate approach for the program standards is made by
16 the program sponsor, subject to approval by the registration agency of the determination as
17 appropriate to the apprenticeable occupation for which the program standards are registered.

18 (iii) An outline of the work processes in which the apprentice will receive supervised work
19 experience and training on the job, and the allocation of the approximate time to be spent in each
20 major process;

21 (iv) Provision for organized, related, and supplemental instruction in technical subjects
22 related to the trade. A minimum of one hundred forty-four (144) hours for each year of
23 apprenticeship is recommended. This instruction in technical subjects may be accomplished
24 through media, such as classroom, occupational or industry courses, electronic media, or other
25 instruction approved by the department of labor and training; every apprenticeship instructor must:

26 (A) Meet the Rhode Island department of elementary and secondary education
27 requirements for a ~~vocational technical~~ [career and technical education](#) instructor, or be a subject
28 matter expert, which is an individual, such as a journey worker, who is recognized within an
29 industry as having expertise in a specific occupation; and

30 (B) Have training in teaching techniques and adult learning styles, which may occur before
31 or after the apprenticeship instructor has started to provide the related technical instruction.

32 (v) A statement of the progressively increasing scale of wages to be paid the apprentice
33 consistent with the skill acquired, the entry wage to be not less than the minimum wage prescribed
34 by the federal and state labor standards act, where applicable, unless a higher wage is required by

1 other applicable federal law, state law, respective regulations, or by collective bargaining
2 agreement;

3 (vi) A provision for periodic review and evaluation of the apprentice's progress in job
4 performance and related instruction, and the maintenance of appropriate progress records;

5 (vii) The numeric ratio of apprentices to journeypersons consistent with proper supervision,
6 training, safety, and continuity of employment, and applicable provisions in collective bargaining
7 agreements, except where the ratios are expressly prohibited by the collective bargaining
8 agreement. The ratio language shall be specific and clear as to application in terms of jobsite, work
9 force, department, or plant;

10 (viii) A probationary period reasonable in relation to the full apprenticeship term, with full
11 credit given for the period toward completion of apprenticeship. ~~the~~The probationary period shall
12 not exceed twenty-five percent (25%) of the length of the program or one year, whichever is shorter;

13 (ix) Adequate and safe equipment and facilities for training and supervision, and safety
14 training for apprentices on the job and in related instruction;

15 (x) The minimum qualifications required by a sponsor for persons entering the
16 apprenticeship program, with an eligible starting age not less than sixteen (16) years;

17 (xi) The placement of an apprentice under a written apprenticeship agreement that
18 conforms to the requirements of this chapter. The agreement shall directly, or by reference
19 incorporate the standards of the program as part of the agreement;

20 (xii) The granting of advanced standing or credit for demonstrated competency, previously
21 acquired experience, training, or skills for all applicants equally, with commensurate wages for any
22 progression step so granted;

23 (xiii) The transfer of an apprentice between apprenticeship programs and within an
24 apprenticeship program must be based on agreement between the apprentice and the affected
25 apprenticeship committees or program sponsors, and must comply with the following requirements:

26 (A) The transferring apprentice must be provided a transcript of related instruction and on-
27 the-job learning by the committee or program sponsor;

28 (B) Transfer must be to the same occupation; and

29 (C) A new apprenticeship agreement must be executed when the transfer occurs between
30 program sponsors.

31 (xiv) Assurance of qualified training personnel and adequate supervision on the job;

32 (xv) Recognition for successful completion of apprenticeship evidenced by an appropriate
33 certificate issued by the department of labor and training;

1 (xvi) Program standards that utilize the competency-based or hybrid approach for
2 progression through an apprenticeship and that choose to issue interim credentials must clearly
3 identify the interim credentials, demonstrate how these credentials link to the components of the
4 apprenticeable occupation, and establish the process for assessing an individual apprentice's
5 demonstration of competency associated with the particular interim credential; further, interim
6 credentials must only be issued for recognized components of an apprenticeable occupation,
7 thereby linking interim credentials specifically to the knowledge, skills, and abilities associated
8 with those components of the apprenticeable occupation.

9 (xvii) Identification of the department of labor and training as the registration agency;

10 (xviii) Provision for the registration, cancellation, and deregistration of the program, and
11 requirement for the prompt submission of any modification or amendment to the department of
12 labor and training for approval;

13 (xix) Provision for registration of apprenticeship agreements, modifications, and
14 amendments; notice to the department of labor and training of persons who have successfully
15 completed apprenticeship programs; and notice of transfers, cancellations, suspensions, and
16 terminations of apprenticeship agreements and a statement of the reasons therefore;

17 (xx) Authority for the cancellation of an apprenticeship agreement during the probationary
18 period by either party without stated cause. Cancellation during the probationary period will not
19 have an adverse impact on the sponsor's completion rate;

20 (xxi) Compliance with 29 C.F.R. 30, including the equal opportunity pledge prescribed in
21 29 C.F.R. § 30.3(b); an affirmative action plan complying with 29 C.F.R. § 30.4; and a method for
22 the selection of apprentices authorized by 29 C.F.R. § ~~30.5~~ [30.10](#), or compliance with parallel
23 requirements contained in a state plan for equal opportunity in apprenticeship adopted under 29
24 C.F.R. part 30 and approved by the department. The apprenticeship standards must also include a
25 statement that the program will be conducted, operated, and administered in conformity with
26 applicable provisions of 29 C.F.R. part 30, as amended, or if applicable, an approved state plan for
27 equal opportunity in apprenticeship;

28 (xxii) Name and address, telephone number, and e-mail address (if applicable) of the
29 appropriate authority under the program to receive, process, and make disposition of complaints;

30 (xxiii) Recording and maintenance of all records concerning apprenticeship as may be
31 required by the office of apprenticeship or the department of labor and training and other applicable
32 law.

33 **[28-45-10. Definitions.](#)**

34 For the purposes of this chapter:

1 (1) "Apprentice" means a worker at least sixteen (16) years of age, except where a higher
2 minimum age standard is otherwise fixed by law or by the apprenticeship program sponsor, who is
3 employed to learn an apprenticeable occupation as provided in 29 C.F.R. § 29.4 under standards of
4 apprenticeship fulfilling the requirement of 29 C.F.R. § 29.5.

5 ~~(1)~~(2) "Apprenticeship agreement" means a written agreement complying with 29 C.F.R.
6 § 29.7 between an apprentice and either the apprenticeship program sponsor, or an apprenticeship
7 committee acting as agent for the program sponsor(s), which contains the terms and conditions of
8 the employment and training of the apprentice.

9 ~~(2)~~(3) "Apprenticeable occupation" ~~which is an occupation that~~ possesses all of the
10 following characteristics:

11 (i) It is customarily learned in a practical way through a structured, systematic program of
12 ~~on-the-job~~ on-the-job supervised learning.

13 (ii) It is clearly identified and commonly recognized throughout an industry.

14 (iii) It involves the progressive attainment of manual, mechanical, or technical skills and
15 knowledge, which is in accordance with the industry standard for the occupation, that requires the
16 completion of at least a minimum of two thousand (2,000) hours of ~~on-the-job~~ on-the-job learning
17 to attain experience.

18 (iv) It requires related instruction to supplement the ~~on-the-job~~ on-the-job learning.

19 (4) "Apprenticeship program" means a plan containing all terms and conditions for the
20 qualification, recruitment, selection, employment, and training of apprentices, as required under 29
21 C.F.R. Parts 29 and 30, including such matters as the requirement for a written apprenticeship
22 agreement.

23 ~~(3)~~(5) "Council" means the state apprenticeship council as established by § 28-45-2.

24 ~~(4)~~(6) "OA" means office of apprenticeship, U.S. department of labor.

25 (7) "Registration agency" means the office of apprenticeship or a recognized state
26 apprenticeship agency that has responsibility for registering apprenticeship programs and
27 apprentices; providing technical assistance; and conducting reviews for compliance with 29 C.F.R.
28 Parts 29 and 30 and quality assurance assessments.

29 ~~(5)~~(8) "Secretary" means secretary of the U.S. department of labor.

30 **28-45-11. Applicability of chapter.**

31 The provisions of this chapter shall apply only to registered apprenticeships and shall apply
32 to a firm, person, corporation, or organization of employees or an association of employers only
33 after that person, firm, corporation, or organization of employees or association of employers has
34 voluntarily elected to conform to its provisions.

1 **28-45-13. Standards of apprenticeship agreements.**

2 All apprenticeship agreements submitted for approval and registration with the department
3 of labor and training shall contain, explicitly or by reference, standards adopted by the council,
4 including:

5 (1) Names and signatures of the contracting parties (apprentice and the program sponsor
6 or employer), and the signature of a parent or guardian if the apprentice is a minor.

7 (2) The date of birth of apprentice and on a voluntary basis the social security number of
8 the apprentice.

9 (3) Name and address of the program sponsor and the registration agency.

10 (4) A statement of the occupation, trade, or craft in which the apprentice is to be trained,
11 and the beginning date and term (duration) of apprenticeship.

12 (5) A statement showing:

13 (i) The number of hours to be spent by the apprentice in work on the job in a time-based
14 program or a description of the skill sets to be attained by completion of a competency-based
15 program, including the on-the-job learning component; or the minimum number of hours to be
16 spent by the apprentice and a description of the skill sets to be attained by completion of a hybrid
17 program.

18 (ii) The number of hours to be spent in related and supplemental instruction in technical
19 subjects related to the occupation, which is recommended to be not less than one hundred forty-
20 four (144) hours per year.

21 (6) A statement setting forth a schedule of the work processes in the occupation or industry
22 divisions in which the apprentice is to be trained and the approximate time to be spent at each
23 process.

24 (7) A statement of the graduated scale of wages to be paid the apprentice and whether or
25 not the required related instruction shall be compensated.

26 (8) Statements providing:

27 (i) For a specific period of probation, during which time the apprenticeship agreement may
28 be terminated by either party to the agreement upon written notice to the department of labor and
29 training, without adverse impact on the sponsor; and

30 (ii) That, after the probationary period, the agreement may be cancelled at the request of
31 the apprentice, or may be suspended, or terminated by the sponsor, for good cause, with due notice
32 to the apprentice and a reasonable opportunity for corrective action, and with written notice to the
33 apprentice and to the department of labor and training of the final action taken.

34 (9) A reference incorporating as part of the agreement the standards of the apprenticeship

1 program as it exists on the date of the agreement and as it may be amended during the period of the
2 agreement.

3 (10) A statement that the apprentice will be accorded equal opportunity in all phases of
4 apprenticeship employment, and training, without discrimination because of race, color, religion,
5 ~~national origin, or~~ sex, sexual orientation, gender identity or expression, disability, age, or country
6 of ancestral origin, as enumerated in § 28-5-5.

7 (11) Name and address, ~~phone~~ telephone number, and e-mail address (if applicable) of the
8 appropriate authority, if any, designated under the program to receive, process, and make
9 disposition of controversies or differences arising out of the apprenticeship agreement when the
10 controversies or differences cannot be adjusted locally or resolved in accordance with the
11 established procedure or applicable collective bargaining provisions.

12 **28-45-14. State EEO plan.**

13 The apprenticeship program shall operate in conformance ~~with state law, including the~~
14 ~~EEO standards and regulations~~ the state plan for equal employment opportunity in registered
15 apprenticeship programs, adopted by the department of labor and training.

16 **28-45-16. Reciprocity.**

17 (a) When a sponsor of an active apprenticeship program ~~which that~~ is registered ~~and~~
18 ~~operating in a neighboring state~~ with a registration agency, as defined by 29 C.F.R. § 29.2 and
19 located outside of Rhode Island requests ~~registration~~ reciprocal recognition from the department of
20 labor and training to train apprentices for work projects in this state, the ~~sponsor~~ apprentice shall
21 be granted ~~registration providing~~ recognition as long as the sponsor ~~conforms~~ complies with the
22 regulations and standards of the state of Rhode Island.

23 ~~(b) An apprentice registered in an approved registered apprenticeship program in a~~
24 ~~neighboring state will be awarded certification of registration for state purposes upon request and~~
25 ~~on the condition that the neighboring state's sponsorship program is registered with the appropriate~~
26 ~~state apprentice agency.~~

27 ~~(c) The department of labor and training shall have the authority to expand or limit the~~
28 ~~number of states that are subject to the provisions of subsection (a) of this section by regulation~~
29 ~~through the promulgation of rules and regulations.~~

30 ~~(d) The department of labor and training shall accord reciprocal approval for federal~~
31 ~~purposes to apprentices, apprenticeship programs and standards that are registered in other states~~
32 ~~by the U.S. department of labor or a registration agency recognized by the U.S. department of labor~~
33 ~~if such reciprocity is requested by the apprenticeship program sponsor; program sponsors seeking~~
34 ~~reciprocal approval must meet Rhode Island wage and hour provisions and apprentice~~

1 ~~ratio standards.~~

2 SECTION 12. Section 28-45-18 of the General Laws in Chapter 28-45 entitled
3 "Apprenticeship Programs in Trade and Industry" is hereby repealed.

4 **28-45-18. Vocational school training.**

5 ~~(a) The board of regents for elementary and secondary education may authorize vocational~~
6 ~~schools to provide apprenticeship classroom training to students subject to the approval of the~~
7 ~~Rhode Island department of labor and training.~~

8 ~~(b) In the event the board of regents authorizes state-certified apprenticeship training under~~
9 ~~subsection (a), and a student successfully completes the vocational school program, then the student~~
10 ~~shall receive apprentice credit, to be applied against a state-certified apprenticeship program~~
11 ~~requirement set forth by the state apprenticeship council pursuant to § 28-45-13, for one hundred~~
12 ~~forty-four (144) hours of apprenticeship classroom training.~~

13 SECTION 13. Effective July 1, 2020, Chapter 37-13 of the General Laws entitled "Labor
14 and Payment of Debts by Contractors" is hereby amended by adding thereto the following sections:

15 **37-13-3.2. Legislative findings, intent, and purposes.**

16 It is hereby found and declared as follows:

17 (1) It is the intent of the general assembly in enacting this act to protect the state's
18 proprietary and financial interests in major school construction projects by requiring participating
19 contractors and subcontractors working on such projects to maintain effective apprenticeship
20 training programs as a means for ensuring they will deploy properly trained craft labor required
21 for these projects.

22 (2) New school construction is a critical and pressing need for Rhode Island. A 2017 report
23 commissioned by the School Building Authority, State of Rhode Island Schoolhouses, identified
24 more than 2.2 billion dollars (\$2,200,000,000) in deficiencies in the state's three hundred six (306)
25 public schools. Subsequently, state and local authorities won voter approval in 2018 authorizing
26 the issuance of 250 million dollars (\$250,000,000) in general obligation bonds over five (5) years
27 to fund school construction projects. It is essential that these vital resources be administered
28 carefully to ensure the delivery of safe, timely, high-quality construction projects. To this end,
29 public contracts awarded for this work must fully comply with the intent and purpose of existing
30 state law provisions requiring the use of qualified, responsible bidders pursuant to §45-55-5.

31 (3) School construction projects valued at five million dollars (\$5,000,000) or more are
32 inherently complex undertakings that utilize multiple site contractors and subcontractors and
33 dozens or even hundreds of skilled craft personnel in various specialized trades. Errors in
34 construction planning on such projects can result in cost overruns, inferior quality, increased

1 [safety risks, and schedule delays that can disrupt the timely delivery of educational services. Such](#)
2 [effects are especially problematic where they are caused by flaws in project staffing insofar as](#)
3 [construction is both a highly skilled and labor-intensive industry. While these challenges exist](#)
4 [under virtually any market conditions, the construction industry is currently facing acute,](#)
5 [widespread labor shortages that pose unprecedented risks to future project delivery. Unless](#)
6 [effective policy responses are developed to address this skills crisis, it is estimated there will be a](#)
7 [national shortage of one million five hundred thousand \(1,500,000\) construction workers by](#)
8 [2022. Consider the following research studies: The Associated General Contractors of America,](#)
9 [Eighty Percent of Contractors Report Difficulty Finding Qualified Craft Workers to Hire As](#)
10 [Association Calls for Measures to Rebuild Workforce \(August 29, 2018\); Construction Labor](#)
11 [Market Analyzer, Construction Users RoundTable, The Long-Term Outlook for Construction](#)
12 [6\(2017\); Petrochemical Update, Heather Doyle, Craft Labor Shortage Seriously Affecting Mega](#)
13 [Projects: Poll, \(June 29, 2017\). Given these circumstances, Rhode Island, like virtually all other](#)
14 [states, has been struggling for several years with this skills gap and has been working to address](#)
15 [the growing risks posed by this challenge. Building Futures, Gerard M. Waites, Ahead of the](#)
16 [Curve: Increasing Apprentice Utilization in Rhode Island's Construction Industry, \(March 2013\);](#)
17 [Building Futures, Beth Ashman-Collins, Phase 1 - Skills Gap Analysis, RI Construction Trades,](#)
18 [\(April 25, 2008\).](#)

19 [\(4\) These construction labor shortages, which have been extensively documented in both](#)
20 [national and local research reports, are already causing serious disruptions to project delivery in](#)
21 [the form of negative effects on project cost, schedule, safety, and quality. Consider the following](#)
22 [research studies: Virtual Builders Exchange, Adolfo Pesquera, Labor Shortages Spur Increased](#)
23 [Pay/Benefits, Yet Construction Firms Bullish on 2019, \(January 4, 2019\); Associated Builders](#)
24 [and Contractors, Inc., ABC Highlights Construction Worker Shortage During National](#)
25 [Apprenticeship Week, \(November 15, 2017\); The Aspen Institute: Workforce Strategies Initiative,](#)
26 [Maureen Conway and Allison Gerber, Construction Pre-Apprenticeship Programs: Results from a](#)
27 [National Survey 6-7 \(2009\).](#)

28 [\(5\) Substantial research also shows that apprenticeship training programs are one of the](#)
29 [most viable solutions for addressing these challenges because it has long been recognized as a](#)
30 [matter of public policy and industry practice that using apprenticeship training programs effectively](#)
31 [and reliably develops a skilled workforce to meet our nation's construction industry needs,](#)
32 [including critical infrastructure programs, such as educational facilities. To this end, the U.S.](#)
33 [Congress passed the National Apprenticeship Act, Pub. L. No. 75-308, 50 Stat. 664, in 1937 to](#)

1 promote the use of structured education and training in the skilled crafts and trades through formal
2 apprenticeship training programs.

3 (6) The value, benefits, and utility of using apprenticeship training programs in the
4 construction industry have been verified by numerous public and private research projects over
5 the past several years. Consider the following research studies: Case Western Reserve University
6 and U.S. Department of Commerce, The Benefits and Costs of Apprenticeship: A Business
7 Perspective; The Council of Economic Advisors, Addressing America's Reskilling Challenge 7-8
8 (2018); The Workforce Training & Education Coordinating Board, a Washington state agency,
9 Workforce Training Results (2015); U.S. Departments of Labor, Commerce, Education, and Health
10 and Human Services, What Works in Job Training: A Synthesis of the Evidence 8 (2014); The
11 Aspen Institute: Workforce Strategies Initiative, Matt Helmer and Dave Altstadt, Apprenticeship:
12 Completion and Cancellation in the Building Trades 8-9 (2013); Mathematica Policy Research,
13 Debbie Reed et. al, An Effectiveness Assessment and Cost-Benefit Analysis of Registered
14 Apprenticeship in 10 States (2012); and Urban Institute, Robert Lerman et al., The Benefits and
15 Challenges of Registered Apprenticeship: Sponsors' Perspective ii (2009).

16 (7) Given these factors, apprenticeship programs that are operated in accordance with
17 federally established qualification standards under 29 C.F.R. § 29 have been relied upon for more
18 than eighty (80) years as the most effective and reliable method for conducting skills training in
19 construction, and such programs are broadly relied upon for addressing the industry's current skills
20 crisis. Recognizing these benefits, numerous states have enacted legislation requiring contractors
21 to participate in formal apprenticeship programs as a condition for performing public works
22 projects. Rhode Island adopted such a policy for general public works projects in 2014 by enacting
23 § 37-13-3.1. Private sector construction organizations, such as the Construction Users
24 Roundtable, support similar strategies and have recommended that those responsible for large
25 capital projects require site contractors to participate in credible skills training programs as a
26 condition of performing work on their projects. Consider the following research study:
27 Construction Users Roundtable, Skilled Labor Shortage Risk Mitigation (January 2015).

28 (8) Requiring contractors and subcontractors on major school construction projects to
29 participate in apprenticeship training programs will help ensure that craft labor personnel on such
30 projects are properly trained by verifying that they are either apprentices currently enrolled in bona
31 fide programs or graduates of such programs. These efforts will also promote needed workforce
32 development efforts in construction that are critical for ensuring future projects are properly
33 staffed with qualified construction craft personnel.

34 **37-13-3.3. Definitions.**

1 For purposes of this section:

2 (1) "Approved apprenticeship program" or "apprenticeship program" shall mean an
3 apprenticeship program that has been approved by the U.S. Department of Labor, or by a
4 recognized state apprenticeship agency, pursuant to 29 C.F.R. Parts 29 and 30; however, such
5 programs shall not include those that have obtained only provisional approval status. The required
6 apprenticeship programs may either be programs that have specifically allocated funding and are
7 subject to the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq.
8 ("ERISA") or be non-ERISA programs financed by general funds of employers.

9 (2) "School construction contract" shall mean any construction contract for a school
10 building or any school-related facility that is funded with public money.

11 (3) "User agency" shall mean the state, municipality, quasi-governmental agency, or other
12 entity that is responsible for management of a school construction contract.

13 **37-13-3.4. School construction contract apprenticeship requirements.**

14 (a) Notwithstanding any laws to the contrary, all specifications in any invitations to bid
15 on any school construction contract valued at five million dollars (\$5,000,000) or more shall
16 include a requirement that all bidders responding to an invitation to bid on a school construction
17 contract shall have an approved apprenticeship program for all suitable crafts or trades as
18 determined by the state department of labor and training that will be employed on the project at
19 the time of bid. All bidders responding to such invitation to bid shall also provide proof in the bid
20 package of the existence of an approved apprenticeship program for all suitable crafts or trades as
21 determined by the state department of labor and training that will be employed on the project by
22 all contractors and subcontractors needed for the project. All general contractors and subcontractors
23 who perform work on any school construction contract valued at five million dollars
24 (\$5,000,000) or more that is awarded after passage of this section shall ensure that no less than ten
25 percent (10%) of the labor hours worked on the project shall be performed by apprentices for all
26 suitable crafts or trades as determined by the state department of labor and training that will be
27 employed on the project. The provisions of this section shall only apply to contractors and
28 subcontractors with five (5) or more employees.

29 (b) All bids for such school construction contracts valued at five million dollars (\$5,000,000) or
30 more shall fully comply with the intent and purpose of existing state law provisions requiring the
31 use of qualified, responsible bidders pursuant to § 45-55-5, including the criteria that invitation
32 for such bids shall reference this section when enumerating the objective measurable criteria that
33 will be used to make awards, as required by § 45-55-5(b).

1 (c) For the purposes of this section, the ten percent (10%) apprenticeship requirement
2 shall be applied per month.

3 (d) Upon petition by a contractor in writing, a user agency may lower the ten percent
4 (10%) apprenticeship requirement of this section for a specific project for one or more crafts or
5 trades for the following reasons:

6 (1) The demonstrated lack of availability of apprentices in specific geographic areas; or

7 (2) Participating contractors have demonstrated a good faith effort to comply with the
8 requirements of this section but have not been able to attain the ten percent (10%) requirement.

9 (e) Any determination by a user agency to lower the apprenticeship requirements
10 according to this section shall be provided in writing to the contractor and to the state department
11 of labor and training.

12 (f) The state department of labor and training shall provide information and technical
13 assistance to any affected user agencies and contractors awarded any school construction contracts
14 relative to their obligations under this section.

15 (g) Any contractor or subcontractor awarded a school construction contract shall collect
16 and submit the following data for each project covered by this section to the user agency on
17 certified payroll forms, as required by § 37-13-13:

18 (1) The name and dollar value of the project being worked on;

19 (2) The name of each apprentice categorized by trade or craft; each apprentice's
20 registration number; the name and address of each apprentice's approved apprenticeship program;
21 and the number of hours each apprentice has worked on the project for each month being reported;

22 (3) The name of each journey level worker, categorized by trade or craft, and the number
23 of hours each has worked on the project for each month being reported; and

24 (4) If applicable, the number, type, and rationale for the exceptions granted.

25 (h) Upon receiving the data from any contractor or subcontractor awarded a school
26 construction contract, the user agency shall provide the department of administration and the
27 department of labor and training with said data. The department of administration shall develop
28 procedures for using and comparing said data and shall annually publish a report with aggregate
29 data related to apprenticeships.

30 (i) The user agency shall withhold the next scheduled payment to any contractor or
31 subcontractor who does not submit the information required by the provisions of this section and
32 shall also notify the director of labor and training of the contractor's noncompliance. The user
33 agency shall withhold final payment until all of the information required by the provisions of this
34 section has been provided.

1 (j) The department of labor and training may also impose a penalty of up to five hundred
2 dollars (\$500) for each calendar day that any contractor or subcontractor does not comply with
3 the requirement to submit data pursuant to the provisions of this section, as determined by the
4 director of labor and training. Such penalty shall be paid by the contractor or subcontractor to the
5 department of labor and training. Mere errors or omissions shall not be grounds for imposing a
6 penalty under this subsection. The severity of any penalties shall be based on the facts and
7 circumstances involved in the violation, including whether there are repeat or multiple violations
8 and/or willful conduct.

9 (k) Any penalties assessed pursuant to the provisions of this section shall be paid to the
10 department of labor and training's dedicated "prevailing wages enforcement fund" and be deposited
11 in a restricted receipt account.

12 (l) Failure of the contractors and subcontractors required to utilize apprentices or be
13 exempted shall be considered a material breach of their school construction contract, and they
14 shall be subject to any and all applicable penalties under their contract with the user agency.

15 (m) Any contractor or subcontractor aggrieved by any action taken by the director of the
16 state department of labor and training or his or her designated hearing officer, pursuant to the
17 provisions of chapter 13 of title 37, may obtain a review thereof for the purpose of obtaining
18 relief from the action or lack of action, pursuant to § 37-13-15.

19 (n) To the extent that any of the provisions contained in § 37-13-3.3 conflict with the
20 requirements for federal aid contracts, federal law and regulations shall control.

21 SECTION 14. Effective July 1, 2020, sections 37-13-3.1 and 37-13-14.1 of the
22 General Laws in Chapter 37-13 entitled "Labor and Payment of Debts by Contractors" are
23 hereby amended to read as follows:

24 **37-13-3.1. State public works contract apprenticeship requirements.**

25 Notwithstanding any laws to the contrary, all general contractors and subcontractors who
26 perform work on any public works contract awarded by the state after passage of this act and valued
27 at one million dollars (\$1,000,000) or more shall employ apprentices required for the
28 performance of the awarded contract. The number of apprentices shall comply with the apprentice-
29 to-journeyman ratio for each trade approved by ~~the apprenticeship council of the department of~~
30 ~~labor and training.~~ the department of labor and training. To the extent that any of the provisions
31 contained in this section conflict with the requirements for federal aid contracts, federal law and
32 regulations shall control.

33 **37-13-14.1. Enforcement -- Hearings.**

1 (a) Before issuing an order or determination, the director of labor and training shall order
2 a hearing thereon at a time and place to be specified, and shall give notice thereof, together with a
3 copy of the complaint or the purpose thereof, or a statement of the facts disclosed upon
4 investigation, which notice shall be served personally or by mail on any person, firm, or
5 corporation affected thereby. The person, firm, or corporation shall have an opportunity to be
6 heard in respect to the matters complained of at the time and place specified in the notice, which
7 time shall be not less than five (5) days from the service of the notice personally or by mail. The
8 hearing shall be held within ~~ten (10)~~ thirty (30) days from the order of hearing. The hearing shall
9 be conducted by the director of labor and training or his or her designee. The hearing officer in
10 the hearing shall be deemed to be acting in a judicial capacity and shall have the right to issue
11 subpoenas, administer oaths, and examine witnesses. The enforcement of a subpoena issued
12 under this section shall be regulated by Rhode Island civil practice law and rules. The hearing
13 shall be expeditiously conducted, and upon such hearing, the hearing officer shall determine the
14 issues raised thereon and shall make a determination and enter an order within ~~ten (10)~~ thirty (30)
15 days of the close of the hearing, and forthwith serve a copy of the order, with a notice of the filing
16 thereof, upon the parties to the proceeding, personally or by mail. The order shall dismiss the
17 charges or direct payment of wages or supplements found to be due, including interest at the rate
18 of twelve percentum (12%) per annum from the date of the underpayment to the date of payment,
19 and may direct payment of reasonable attorney's fees and costs to the complaining party.

20 (b) In addition to directing payment of wages or supplements including interest found to
21 be due, the order shall also require payment of a further sum as a civil penalty in an amount up to
22 three times the total amount found to be due. Further, if the amount of salary owed to an employee
23 pursuant to this chapter but not paid to the employee in violation of thereof exceeds five thousand
24 dollars (\$5,000), it shall constitute a misdemeanor and shall be referred to the office of the attorney
25 general. The misdemeanor shall be punishable for a period of not more than one year in prison
26 and/or fined not more than one thousand dollars (\$1,000). In assessing the amount of the penalty,
27 due consideration shall be given to the size of the employer's business, the good faith of the
28 employer, the gravity of the violation, the history of previous violations, and the failure to
29 comply with recordkeeping or other nonwage requirements. The surety of the person, firm, or
30 corporation found to be in violation of the provisions of this chapter shall be bound to pay any
31 penalties assessed on such person, firm, or corporation. The penalty shall be paid to the department
32 of labor and training for deposit in the state treasury; provided, however, it is hereby provided
33 that the general treasurer shall establish a dedicated "prevailing wages enforcement fund" for the
34 purpose of depositing the penalties paid as provided herein. There is hereby appropriated to the

1 annual budget of the department of labor and training the amount of the fund collected annually
2 under this section, to be used at the direction of the director of labor and training for the sole
3 purpose of enforcing prevailing wage rates as provided in this chapter.

4 (c) For the purposes of this chapter, each day or part thereof of violation of any provision
5 of this chapter by a person, firm, or corporation, whether the violation is continuous or
6 intermittent, shall constitute a separate and succeeding violation.

7 (d) In addition to the above, any person, firm, or corporation found in violation of any of
8 the provisions of this chapter by the director of labor and training, an awarding authority, or the
9 hearing officer, shall be ineligible to bid on, or be awarded work by, an awarding authority or
10 perform any such work for a period of no less than eighteen (18) months and no more than thirty-
11 six (36) months from the date of the order entered by the hearing officer. Once a person, firm, or
12 corporation is found to be in violation of this chapter, all pending bids with any awarding authority
13 shall be revoked, and any bid awarded by an awarding authority prior to the commencement of the
14 work shall also be revoked.

15 (e) In addition to the above, any person, firm, or corporation found to have committed
16 two (2) or more willful violations in any period of eighteen (18) months of any of the provisions
17 of this chapter by the hearing officer, which violations are not arising from the same incident,
18 shall be ineligible to bid on, or be awarded work by, an awarding authority or perform any work
19 for a period of sixty (60) months from the date of the second violation.

20 (f) The order of the hearing officer shall remain in full force and effect unless stayed by
21 order of the superior court.

22 (g) The director of labor and training, awarding authority, or hearing officer shall notify
23 the bonding company of any person, firm, or corporation suspected of violating any section of
24 this chapter. The notice shall be mailed certified mail and shall enumerate the alleged violations
25 being investigated.

26 (h) In addition to the above, any person, firm, or corporation found to have willfully
27 made a false or fraudulent representation on certified payroll records [or in reporting their](#)
28 [apprenticeship information to any governmental agency](#) shall be referred to the office of the
29 attorney general. A first violation of this section shall be considered a misdemeanor and shall be
30 punishable for a period of not more than one year in prison and/or fined one thousand dollars
31 (\$1,000). A second or subsequent violation of this section shall be considered a felony and shall
32 be punishable for a period of not more than three (3) years imprisonment, a fine of three thousand
33 dollars (\$3,000), or both. Further, any person, firm, or corporation found to have willfully made a
34 false or fraudulent representation on certified payroll records [or in reporting their apprenticeship](#)

1 [information to any governmental agency](#) shall be required to pay a civil penalty to the department
2 of labor and training in an amount of no less than two thousand dollars (\$2,000) and not greater
3 than fifteen thousand dollars (\$15,000) per representation.

4 SECTION 15. The title of Chapter 44-30 entitled "Personal Income Tax" is hereby
5 amended to read as follows:

6 ~~CHAPTER 30~~

7 ~~PERSONAL INCOME TAX~~

8 CHAPTER 30

9 RHODE ISLAND PERSONAL INCOME TAX

10 SECTION 16. Section 44-30-2.6 of the General Laws in Chapter 44-30 entitled "Personal
11 Income Tax" is hereby amended to read as follows:

12 **44-30-2.6. Rhode Island taxable income – Rate of tax.**

13 (a) "Rhode Island taxable income" means federal taxable income as determined under the
14 Internal Revenue Code, 26 U.S.C. § 1 et seq., not including the increase in the basic, standard-deduction
15 amount for married couples filing joint returns as provided in the Jobs and Growth Tax Relief
16 Reconciliation Act of 2003 and the Economic Growth and Tax Relief Reconciliation Act of 2001
17 (EGTRRA), and as modified by the modifications in § 44-30-12.

18 (b) Notwithstanding the provisions of §§ 44-30-1 and 44-30-2, for tax years beginning on or
19 after January 1, 2001, a Rhode Island personal income tax is imposed upon the Rhode Island taxable
20 income of residents and nonresidents, including estates and trusts, at the rate of twenty-five and one-
21 half percent (25.5%) for tax year 2001, and twenty-five percent (25%) for tax year 2002 and thereafter
22 of the federal income tax rates, including capital gains rates and any other special rates for other types
23 of income, except as provided in § 44-30-2.7, which were in effect immediately prior to enactment of
24 the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA); provided, rate schedules
25 shall be adjusted for inflation by the tax administrator beginning in taxable year 2002 and thereafter in
26 the manner prescribed for adjustment by the commissioner of Internal Revenue in 26 U.S.C. § 1(f).
27 However, for tax years beginning on or after January 1, 2006, a taxpayer may elect to use the alternative
28 flat tax rate provided in § 44-30-2.10 to calculate his or her personal income tax liability.

29 (c) For tax years beginning on or after January 1, 2001, if a taxpayer has an alternative minimum
30 tax for federal tax purposes, the taxpayer shall determine if he or she has a Rhode Island alternative
31 minimum tax. The Rhode Island alternative minimum tax shall be computed by multiplying the federal
32 tentative minimum tax without allowing for the increased exemptions under the Jobs and Growth Tax
33 Relief Reconciliation Act of 2003 (as redetermined on federal form 6251 Alternative Minimum Tax-
34 Individuals) by twenty-five and one-half percent (25.5%) for tax year 2001, and twenty-five percent

1 (25%) for tax year 2002 and thereafter, and comparing the product to the Rhode Island tax as computed
2 otherwise under this section. The excess shall be the taxpayer's Rhode Island alternative minimum tax.

3 (1) For tax years beginning on or after January 1, 2005, and thereafter, the exemption amount
4 for alternative minimum tax, for Rhode Island purposes, shall be adjusted for inflation by the tax
5 administrator in the manner prescribed for adjustment by the commissioner of Internal Revenue in 26
6 U.S.C. § 1(f).

7 (2) For the period January 1, 2007, through December 31, 2007, and thereafter, Rhode Island
8 taxable income shall be determined by deducting from federal adjusted gross income as defined in 26
9 U.S.C. § 62 as modified by the modifications in § 44-30-12 the Rhode Island itemized-deduction
10 amount and the Rhode Island exemption amount as determined in this section.

11 (A) *Tax imposed.*

12 (1) There is hereby imposed on the taxable income of married individuals filing joint returns
13 and surviving spouses a tax determined in accordance with the following table:

14 If taxable income is:	The tax is:
15 Not over \$53,150	3.75% of taxable income
16 Over \$53,150 but not over \$128,500	\$1,993.13 plus 7.00% of the excess over \$53,150
17 Over \$128,500 but not over \$195,850	\$7,267.63 plus 7.75% of the excess over \$128,500
18 Over \$195,850 but not over \$349,700	\$12,487.25 plus 9.00% of the excess over \$195,850
19 Over \$349,700	\$26,333.75 plus 9.90% of the excess over \$349,700

20 (2) There is hereby imposed on the taxable income of every head of household a tax
21 determined in accordance with the following table:

22 If taxable income is:	The tax is:
23 Not over \$42,650	3.75% of taxable income
24 Over \$42,650 but not over \$110,100	\$1,599.38 plus 7.00% of the excess over \$42,650
25 Over \$110,100 but not over \$178,350	\$6,320.88 plus 7.75% of the excess over \$110,100
26 Over \$178,350 but not over \$349,700	\$11,610.25 plus 9.00% of the excess over \$178,350
27 Over \$349,700	\$27,031.75 plus 9.90% of the excess over \$349,700

28 (3) There is hereby imposed on the taxable income of unmarried individuals (other than
29 surviving spouses and heads of households) a tax determined in accordance with the following table:

30 If taxable income is:	The tax is:
31 Not over \$31,850	3.75% of taxable income
32 Over \$31,850 but not over \$77,100	\$1,194.38 plus 7.00% of the excess over \$31,850
33 Over \$77,100 but not over \$160,850	\$4,361.88 plus 7.75% of the excess over \$77,100
34 Over \$160,850 but not over \$349,700	\$10,852.50 plus 9.00% of the excess over \$160,850

1 Over \$349,700 \$27,849.00 plus 9.90% of the excess over \$349,700

2 (4) There is hereby imposed on the taxable income of married individuals filing separate
3 returns and bankruptcy estates a tax determined in accordance with the following table:

4 If taxable income is:	The tax is:
5 Not over \$26,575	3.75% of taxable income
6 Over \$26,575 but not over \$64,250	\$996.56 plus 7.00% of the excess over \$26,575
7 Over \$64,250 but not over \$97,925	\$3,633.81 plus 7.75% of the excess over \$64,250
8 Over \$97,925 but not over \$174,850	\$6,243.63 plus 9.00% of the excess over \$97,925
9 Over \$174,850	\$13,166.88 plus 9.90% of the excess over \$174,850

10 (5) There is hereby imposed a taxable income of an estate or trust a tax determined in
11 accordance with the following table:

12 If taxable income is:	The tax is:
13 Not over \$2,150	3.75% of taxable income
14 Over \$2,150 but not over \$5,000	\$80.63 plus 7.00% of the excess over \$2,150
15 Over \$5,000 but not over \$7,650	\$280.13 plus 7.75% of the excess over \$5,000
16 Over \$7,650 but not over \$10,450	\$485.50 plus 9.00% of the excess over \$7,650
17 Over \$10,450	\$737.50 plus 9.90% of the excess over \$10,450

18 (6) Adjustments for inflation.

19 The dollars amount contained in paragraph (A) shall be increased by an amount equal to:

- 20 (a) Such dollar amount contained in paragraph (A) in the year 1993, multiplied by;
- 21 (b) The cost-of-living adjustment determined under section (J) with a base year of 1993;
- 22 (c) The cost-of-living adjustment referred to in subparagraphs (a) and (b) used in making
23 adjustments to the nine percent (9%) and nine and nine tenths percent (9.9%) dollar amounts shall be
24 determined under section (J) by substituting "1994" for "1993."

25 (B) *Maximum capital gains rates.*

26 (1) In general.

27 If a taxpayer has a net capital gain for tax years ending prior to January 1, 2010, the tax
28 imposed by this section for such taxable year shall not exceed the sum of:

29 (a) 2.5 % of the net capital gain as reported for federal income tax purposes under section 26
30 U.S.C. § 1(h)(1)(a) and 26 U.S.C. § 1(h)(1)(b).

31 (b) 5% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. §
32 1(h)(1)(c).

33 (c) 6.25% of the net capital gain as reported for federal income tax purposes under 26 U.S.C.
34 § 1(h)(1)(d).

1 (d) 7% of the net capital gain as reported for federal income tax purposes under 26 U.S.C. §
2 1(h)(1)(e).

3 (2) For tax years beginning on or after January 1, 2010, the tax imposed on net capital gain
4 shall be determined under subdivision 44-30-2.6(c)(2)(A).

5 (C) *Itemized deductions.*

6 (1) In general.

7 For the purposes of section (2), "itemized deductions" means the amount of federal itemized
8 deductions as modified by the modifications in § 44-30-12.

9 (2) Individuals who do not itemize their deductions.

10 In the case of an individual who does not elect to itemize his deductions for the taxable year,
11 they may elect to take a standard deduction.

12 (3) Basic standard deduction.

13 The Rhode Island standard deduction shall be allowed in accordance with the following table:

14 Filing status	Amount
15 Single	5,350
16 Married filing jointly or qualifying widow(er)	\$8,900
17 Married filing separately	\$4,450
18 Head of Household	\$7,850

19 (4) Additional standard deduction for the aged and blind.

20 An additional standard deduction shall be allowed for individuals age sixty-five (65) or older or blind
21 in the amount of \$1,300 for individuals who are not married and \$1,050 for individuals who are
22 married.

23 (5) Limitation on basic standard deduction in the case of certain dependents.

24 In the case of an individual to whom a deduction under section (E) is allowable to another taxpayer,
25 the basic standard deduction applicable to such individual shall not exceed the greater of:

26 (a) \$850;

27 (b) The sum of \$300 and such individual's earned income;

28 (6) Certain individuals not eligible for standard deduction.

29 In the case of:

30 (a) A married individual filing a separate return where either spouse itemizes deductions;

31 (b) Nonresident alien individual;

32 (c) An estate or trust;

33 The standard deduction shall be zero.

34 (7) Adjustments for inflation.

1 Each dollar amount contained in paragraphs (3), (4) and (5) shall be increased by an amount
2 equal to:

3 (a) Such dollar amount contained in paragraphs (3), (4) and (5) in the year 1988, multiplied
4 by

5 (b) The cost-of-living adjustment determined under section (J) with a base year of 1988.

6 (D) *Overall limitation on itemized deductions.*

7 (1) General rule.

8 In the case of an individual whose adjusted gross income as modified by § 44-30-12 exceeds
9 the applicable amount, the amount of the itemized deductions otherwise allowable for the taxable
10 year shall be reduced by the lesser of:

11 (a) Three percent (3%) of the excess of adjusted gross income as modified by § 44-30-12
12 over the applicable amount; or

13 (b) Eighty percent (80%) of the amount of the itemized deductions otherwise allowable for
14 such taxable year.

15 (2) Applicable amount.

16 (a) In general.

17 For purposes of this section, the term "applicable amount" means \$156,400 (\$78,200 in the
18 case of a separate return by a married individual)

19 (b) Adjustments for inflation.

20 Each dollar amount contained in paragraph (a) shall be increased by an amount equal to:

21 (i) Such dollar amount contained in paragraph (a) in the year 1991, multiplied by

22 (ii) The cost-of-living adjustment determined under section (J) with a base year of 1991.

23 (3) Phase-out of Limitation.

24 (a) In general.

25 In the case of taxable year beginning after December 31, 2005, and before January 1, 2010,
26 the reduction under section (1) shall be equal to the applicable fraction of the amount which would
27 be the amount of such reduction.

28 (b) Applicable fraction.

29 For purposes of paragraph (a), the applicable fraction shall be determined in accordance with
30 the following table:

31 For taxable years beginning in calendar year	The applicable fraction is
32 2006 and 2007	2/3
33 2008 and 2009	1/3

34 (E) *Exemption amount.*

1 (1) In general.

2 Except as otherwise provided in this subsection, the term "exemption amount" means \$3,400.

3 (2) Exemption amount disallowed in case of certain dependents.

4 In the case of an individual with respect to whom a deduction under this section is allowable
5 to another taxpayer for the same taxable year, the exemption amount applicable to such individual for
6 such individual's taxable year shall be zero.

7 (3) Adjustments for inflation.

8 The dollar amount contained in paragraph (1) shall be increased by an amount equal to:

9 (a) Such dollar amount contained in paragraph (1) in the year 1989, multiplied by

10 (b) The cost-of-living adjustment determined under section (J) with a base year of 1989.

11 (4) Limitation.

12 (a) In general.

13 In the case of any taxpayer whose adjusted gross income as modified for the taxable year
14 exceeds the threshold amount shall be reduced by the applicable percentage.

15 (b) Applicable percentage.

16 In the case of any taxpayer whose adjusted gross income for the taxable year exceeds the
17 threshold amount, the exemption amount shall be reduced by two (2) percentage points for each
18 \$2,500 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year
19 exceeds the threshold amount. In the case of a married individual filing a separate return, the
20 preceding sentence shall be applied by substituting "\$1,250" for "\$2,500." In no event shall the
21 applicable percentage exceed one hundred percent (100%).

22 (c) Threshold Amount.

23 For the purposes of this paragraph, the term "threshold amount" shall be determined with the
24 following table:

Filing status	Amount
Single	\$156,400
Married filing jointly or qualifying widow(er)	\$234,600
Married filing separately	\$117,300
Head of Household	\$195,500

30 (d) Adjustments for inflation.

31 Each dollar amount contained in paragraph (b) shall be increased by an amount equal to:

32 (i) Such dollar amount contained in paragraph (b) in the year 1991, multiplied by

33 (ii) The cost-of-living adjustment determined under section (J) with a base year of 1991.

34 (5) Phase-out of limitation.

1 (a) In general.

2 In the case of taxable years beginning after December 31, 2005, and before January 1, 2010,
3 the reduction under section 4 shall be equal to the applicable fraction of the amount which would be
4 the amount of such reduction.

5 (b) Applicable fraction.

6 For the purposes of paragraph (a), the applicable fraction shall be determined in accordance
7 with the following table:

8 For taxable years beginning in calendar year	The applicable fraction is
9 2006 and 2007	2/3
10 2008 and 2009	1/3

11 (F) *Alternative minimum tax.*

12 (1) General rule. There is hereby imposed (in addition to any other tax imposed by this
13 subtitle) a tax equal to the excess (if any) of:

14 (a) The tentative minimum tax for the taxable year, over

15 (b) The regular tax for the taxable year.

16 (2) The tentative minimum tax for the taxable year is the sum of:

17 (a) 6.5 percent of so much of the taxable excess as does not exceed \$175,000, plus

18 (b) 7.0 percent of so much of the taxable excess above \$175,000.

19 (3) The amount determined under the preceding sentence shall be reduced by the alternative
20 minimum tax foreign tax credit for the taxable year.

21 (4) Taxable excess. For the purposes of this subsection the term "taxable excess" means so
22 much of the federal alternative minimum taxable income as modified by the modifications in § 44-
23 30-12 as exceeds the exemption amount.

24 (5) In the case of a married individual filing a separate return, subparagraph (2) shall be
25 applied by substituting "\$87,500" for \$175,000 each place it appears.

26 (6) Exemption amount.

27 For purposes of this section "exemption amount" means:

28 Filing status	Amount
29 Singled	\$39,150
30 Married filing jointly or qualifying widow(er)	\$53,700
31 Married filing separately	\$26,850
32 Head of Household	\$39,150
33 Estate or trust	\$24,650

34 (7) Treatment of unearned income of minor children

1 (a) In general.

2 In the case of a minor child, the exemption amount for purposes of section (6) shall not exceed
3 the sum of:

4 (i) Such child's earned income, plus

5 (ii) \$6,000.

6 (8) Adjustments for inflation.

7 The dollar amount contained in paragraphs (6) and (7) shall be increased by an amount equal
8 to:

9 (a) Such dollar amount contained in paragraphs (6) and (7) in the year 2004, multiplied by

10 (b) The cost-of-living adjustment determined under section (J) with a base year of 2004.

11 (9) Phase-out.

12 (a) In general.

13 The exemption amount of any taxpayer shall be reduced (but not below zero) by an amount
14 equal to twenty-five percent (25%) of the amount by which alternative minimum taxable income of
15 the taxpayer exceeds the threshold amount.

16 (b) Threshold amount.

17 For purposes of this paragraph, the term "threshold amount" shall be determined with the
18 following table:

19 Filing status	Amount
20 Single	\$123,250
21 Married filing jointly or qualifying widow(er)	\$164,350
22 Married filing separately	\$82,175
23 Head of Household	\$123,250
24 Estate or Trust	\$82,150

25 (c) Adjustments for inflation

26 Each dollar amount contained in paragraph (9) shall be increased by an amount equal to:

27 (i) Such dollar amount contained in paragraph (9) in the year 2004, multiplied by

28 (ii) The cost-of-living adjustment determined under section (J) with a base year of 2004.

29 (G) *Other Rhode Island taxes.*

30 (1) General rule. There is hereby imposed (in addition to any other tax imposed by this
31 subtitle) a tax equal to twenty-five percent (25%) of:

32 (a) The Federal income tax on lump-sum distributions.

33 (b) The Federal income tax on parents' election to report child's interest and dividends.

34 (c) The recapture of Federal tax credits that were previously claimed on Rhode Island return.

1 (H) *Tax for children under 18 with investment income.*

2 (1) General rule. There is hereby imposed a tax equal to twenty-five percent (25%) of:

3 (a) The Federal tax for children under the age of 18 with investment income.

4 (I) *Averaging of farm income.*

5 (1) General rule. At the election of an individual engaged in a farming business or fishing
6 business, the tax imposed in section 2 shall be equal to twenty-five percent (25%) of:

7 (a) The Federal averaging of farm income as determined in IRC section 1301 [26 U.S.C. §
8 1301].

9 (J) *Cost-of-living adjustment.*

10 (1) In general.

11 The cost-of-living adjustment for any calendar year is the percentage (if any) by which:

12 (a) The CPI for the preceding calendar year exceeds

13 (b) The CPI for the base year.

14 (2) CPI for any calendar year.

15 For purposes of paragraph (1), the CPI for any calendar year is the average of the consumer
16 price index as of the close of the twelve (12) month period ending on August 31 of such calendar
17 year.

18 (3) Consumer price index.

19 For purposes of paragraph (2), the term "consumer price index" means the last consumer
20 price index for all urban consumers published by the department of labor. For purposes of the
21 preceding sentence, the revision of the consumer price index that is most consistent with the consumer
22 price index for calendar year 1986 shall be used.

23 (4) Rounding.

24 (a) In general.

25 If any increase determined under paragraph (1) is not a multiple of \$50, such increase shall
26 be rounded to the next lowest multiple of \$50.

27 (b) In the case of a married individual filing a separate return, subparagraph (a) shall be
28 applied by substituting "\$25" for \$50 each place it appears.

29 (K) *Credits against tax.* For tax years beginning on or after January 1, 2001, a taxpayer entitled to
30 any of the following federal credits enacted prior to January 1, 1996, shall be entitled to a credit
31 against the Rhode Island tax imposed under this section:

32 (1) [Deleted by P.L. 2007, ch. 73, art. 7, § 5].

33 (2) Child and dependent care credit;

34 (3) General business credits;

- 1 (4) Credit for elderly or the disabled;
- 2 (5) Credit for prior year minimum tax;
- 3 (6) Mortgage interest credit;
- 4 (7) Empowerment zone employment credit;
- 5 (8) Qualified electric vehicle credit.

6 (L) *Credit against tax for adoption.* For tax years beginning on or after January 1, 2006, a
7 taxpayer entitled to the federal adoption credit shall be entitled to a credit against the Rhode Island
8 tax imposed under this section if the adopted child was under the care, custody, or supervision of the
9 Rhode Island department of children, youth and families prior to the adoption.

10 (M) The credit shall be twenty-five percent (25%) of the aforementioned federal credits
11 provided there shall be no deduction based on any federal credits enacted after January 1, 1996,
12 including the rate reduction credit provided by the federal Economic Growth and Tax Reconciliation
13 Act of 2001 (EGTRRA). In no event shall the tax imposed under this section be reduced to less than
14 zero. A taxpayer required to recapture any of the above credits for federal tax purposes shall determine
15 the Rhode Island amount to be recaptured in the same manner as prescribed in this subsection.

16 (N) Rhode Island earned-income ~~credit~~ credit.

17 (1) In general.

18 (a) For tax years beginning before January 1, 2015, a taxpayer entitled to a federal earned-
19 income credit shall be allowed a Rhode Island earned-income credit equal to twenty-five percent
20 (25%) of the federal earned-income credit. Such credit shall not exceed the amount of the Rhode
21 Island income tax.

22 (b) For tax years beginning on or after January 1, 2015, and before January 1, 2016, a
23 taxpayer entitled to a federal earned-income credit shall be allowed a Rhode Island earned-income
24 credit equal to ten percent (10%) of the federal earned-income credit. Such credit shall not exceed the
25 amount of the Rhode Island income tax.

26 (c) For tax years beginning on or after January 1, 2016, and before January 1, 2017, a taxpayer
27 entitled to a federal earned-income credit shall be allowed a Rhode Island earned-income credit equal
28 to twelve and one-half percent (12.5%) of the federal earned-income credit. Such credit shall not
29 exceed the amount of the Rhode Island income tax.

30 (d) For tax years beginning on or after January 1, 2017, and before January 1, 2021, a
31 taxpayer entitled to a federal earned-income credit shall be allowed a Rhode Island earned-income
32 credit equal to fifteen percent (15%) of the federal earned-income credit. Such credit shall not exceed
33 the amount of the Rhode Island income tax.

1 (e) For tax years beginning on or after January 1, 2021, and before January 1, 2022, a taxpayer
2 entitled to a federal earned-income credit shall be allowed a Rhode Island earned-income credit equal
3 to sixteen percent (16%) of the federal earned-income credit. Such credit shall not exceed the amount
4 of the Rhode Island income tax.

5 (f) For tax years beginning on or after January 1, 2022, and before January 1, 2023, a taxpayer
6 entitled to a federal earned-income credit shall be allowed a Rhode Island earned-income credit equal
7 to seventeen percent (17%) of the federal earned-income credit. Such credit shall not exceed the
8 amount of the Rhode Island income tax.

9 (g) For tax years beginning on or after January 1, 2023, and before January 1, 2024, a
10 taxpayer entitled to a federal earned-income credit shall be allowed a Rhode Island earned-income
11 credit equal to eighteen percent (18%) of the federal earned-income credit. Such credit shall not
12 exceed the amount of the Rhode Island income tax.

13 (h) For tax years beginning on or after January 1, 2024, and before January 1, 2025, a
14 taxpayer entitled to a federal earned-income credit shall be allowed a Rhode Island earned-income
15 credit equal to nineteen percent (19%) of the federal earned-income credit. Such credit shall not
16 exceed the amount of the Rhode Island income tax.

17 (i) For tax years beginning on or after January 1, 2025, a taxpayer entitled to a federal earned-
18 income credit shall be allowed a Rhode Island earned-income credit equal to twenty percent (20%)
19 of the federal earned-income credit. Such credit shall not exceed the amount of the Rhode Island
20 income tax.

21 (2) Refundable portion.

22 In the event the Rhode Island earned-income credit allowed under paragraph (N)(1) of this section
23 exceeds the amount of Rhode Island income tax, a refundable earned-income credit shall be allowed
24 as follows.

25 (i) For tax years beginning before January 1, 2015, for purposes of paragraph (2) refundable
26 earned-income credit means fifteen percent (15%) of the amount by which the Rhode Island earned-
27 income credit exceeds the Rhode Island income tax.

28 (ii) For tax years beginning on or after January 1, 2015, for purposes of paragraph (2)
29 refundable earned-income credit means one hundred percent (100%) of the amount by which the
30 Rhode Island earned-income credit exceeds the Rhode Island income tax.

31 (O) The tax administrator shall recalculate and submit necessary revisions to paragraphs (A) through
32 (J) to the general assembly no later than February 1, 2010, and every three (3) years thereafter for
33 inclusion in the statute.

1 (3) For the period January 1, 2011, through December 31, 2011, and thereafter, "Rhode Island
 2 taxable income" means federal adjusted gross income as determined under the Internal Revenue
 3 Code, 26 U.S.C. § 1 et seq., and as modified for Rhode Island purposes pursuant to § 44-30-12 less
 4 the amount of Rhode Island Basic Standard Deduction allowed pursuant to subparagraph 44-30-
 5 2.6(c)(3)(B), and less the amount of personal exemption allowed pursuant to subparagraph 44-30-
 6 2.6(c)(3)(C).

7 (A) *Tax imposed.*

8 (I) There is hereby imposed on the taxable income of married individuals filing joint returns,
 9 qualifying widow(er), every head of household, unmarried individuals, married individuals filing
 10 separate returns and bankruptcy estates, a tax determined in accordance with the following table:

11 RI Taxable Income		RI Income Tax	
12 Over	But not over	Pay + Excess	on the amount over
13 \$ 0	\$ 55,000	\$ 0 + 3.75%	\$ 0
14 55,000	125,000	2,063 + 4.75%	55,000
15 125,000		5,388 + 5.99%	125,000

16 (II) There is hereby imposed on the taxable income of an estate or trust a tax determined in
 17 accordance with the following table:

18 RI Taxable Income		RI Income Tax	
19 Over	But not Over	% ON Pay + Excess	on the amount over
20 \$ 0	\$ 2,230	\$ 0 + 3.75%	\$ 0
21 2,230	7,022	84 + 4.75%	2,230
22 7,022		312 + 5.99%	7,022

23 (B) *Deductions:*

24 (I) Rhode Island Basic Standard Deduction.

25 Only the Rhode Island standard deduction shall be allowed in accordance with the following
 26 table:

27 Filing status:	Amount
28 Single	\$7,500
29 Married filing jointly or qualifying widow(er)	\$15,000
30 Married filing separately	\$7,500
31 Head of Household	\$11,250

32 (II) Nonresident alien individuals, estates and trusts are not eligible for standard deductions.

33 (III) In the case of any taxpayer whose adjusted gross income, as modified for Rhode Island
 34 purposes pursuant to § 44-30-12, for the taxable year exceeds one hundred seventy-five thousand dollars

1 (\$175,000), the standard deduction amount shall be reduced by the applicable percentage. The term
2 "applicable percentage" means twenty (20) percentage points for each five thousand dollars (\$5,000)
3 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds one
4 hundred seventy-five thousand dollars (\$175,000).

5 (C) *Exemption Amount:*

6 (I) The term "exemption amount" means three thousand five hundred dollars (\$3,500)
7 multiplied by the number of exemptions allowed for the taxable year for federal income tax purposes.
8 For tax years beginning on or after 2018, the term "exemption amount" means the same as it does in 26
9 U.S.C. § 151 and 26 U.S.C. § 152 just prior to the enactment of the Tax Cuts and Jobs Act (Pub. L. 115-
10 97) on December 22, 2017.

11 (II) Exemption amount disallowed in case of certain dependents. In the case of an individual
12 with respect to whom a deduction under this section is allowable to another taxpayer for the same
13 taxable year, the exemption amount applicable to such individual for such individual's taxable year shall
14 be zero.

15 (III) Identifying information required.

16 (1) Except as provided in § 44-30-2.6(c)(3)(C)(II) of this section, no exemption shall be allowed
17 under this section with respect to any individual unless the Taxpayer Identification Number of such
18 individual is included on the federal return claiming the exemption for the same tax filing period.

19 (2) Notwithstanding the provisions of § 44-30-2.6(c)(3)(C)(I) of this section, in the event that
20 the Taxpayer Identification Number for each individual is not required to be included on the federal tax
21 return for the purposes of claiming a personal exemption(s), then the Taxpayer Identification Number
22 must be provided on the Rhode Island tax return for the purpose of claiming said exemption(s).

23 (D) In the case of any taxpayer whose adjusted gross income, as modified for Rhode Island
24 purposes pursuant to § 44-30-12, for the taxable year exceeds one hundred seventy-five thousand dollars
25 (\$175,000), the exemption amount shall be reduced by the applicable percentage. The term "applicable
26 percentage" means twenty (20) percentage points for each five thousand dollars (\$5,000) (or fraction
27 thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds one hundred
28 seventy-five thousand dollars (\$175,000).

29 (E) *Adjustment for inflation.* The dollar amount contained in subparagraphs 44-30-2.6(c)(3)(A),
30 44-30-2.6(c)(3)(B) and 44-30-2.6(c)(3)(C) shall be increased annually by an amount equal to:

31 (I) Such dollar amount contained in subparagraphs 44-30-2.6(c)(3)(A), 44-30-2.6(c)(3)(B) and
32 44-30-2.6(c)(3)(C) adjusted for inflation using a base tax year of 2000, multiplied by;

33 (II) The cost-of-living adjustment with a base year of 2000.

1 (III) For the purposes of this section, the cost-of-living adjustment for any calendar year is the
2 percentage (if any) by which the consumer price index for the preceding calendar year exceeds the
3 consumer price index for the base year. The consumer price index for any calendar year is the average
4 of the consumer price index as of the close of the twelve-month (12) period ending on August 31, of
5 such calendar year.

6 (IV) For the purpose of this section the term "consumer price index" means the last consumer
7 price index for all urban consumers published by the department of labor. For the purpose of this section
8 the revision of the consumer price index that is most consistent with the consumer price index for
9 calendar year 1986 shall be used.

10 (V) If any increase determined under this section is not a multiple of fifty dollars (\$50.00), such
11 increase shall be rounded to the next lower multiple of fifty dollars (\$50.00). In the case of a married
12 individual filing separate return, if any increase determined under this section is not a multiple of twenty-
13 five dollars (\$25.00), such increase shall be rounded to the next lower multiple of twenty-five dollars
14 (\$25.00).

15 (F) *Credits against tax.*

16 (I) Notwithstanding any other provisions of Rhode Island Law, for tax years beginning on or
17 after January 1, 2011, the only credits allowed against a tax imposed under this chapter shall be as
18 follows:

19 (a) Rhode Island earned-income credit: Credit shall be allowed for earned-income credit
20 pursuant to subparagraph 44-30-2.6(c)(2)(N).

21 (b) Property Tax Relief Credit: Credit shall be allowed for property tax relief as provided in §
22 44-33-1 et seq.

23 (c) Lead Paint Credit: Credit shall be allowed for residential lead abatement income tax credit
24 as provided in § 44-30.3-1 et seq.

25 (d) Credit for income taxes of other states. Credit shall be allowed for income tax paid to other
26 states pursuant to § 44-30-74.

27 (e) Historic Structures Tax Credit: Credit shall be allowed for historic structures tax credit as
28 provided in § 44-33.2-1 et seq.

29 (f) Motion Picture Productions Tax Credit: Credit shall be allowed for motion picture
30 production tax credit as provided in § 44-31.2-1 et seq.

31 (g) Child and Dependent Care: Credit shall be allowed for twenty-five percent (25%) of the
32 federal child and dependent care credit allowable for the taxable year for federal purposes; provided,
33 however, such credit shall not exceed the Rhode Island tax liability.

1 (h) Tax credits for contributions to Scholarship Organizations: Credit shall be allowed for
2 contributions to scholarship organizations as provided in chapter 62 of title 44.

3 (i) Credit for tax withheld. Wages upon which tax is required to be withheld shall be taxable as
4 if no withholding were required, but any amount of Rhode Island personal income tax actually deducted
5 and withheld in any calendar year shall be deemed to have been paid to the tax administrator on behalf
6 of the person from whom withheld, and the person shall be credited with having paid that amount of tax
7 for the taxable year beginning in that calendar year. For a taxable year of less than twelve (12) months,
8 the credit shall be made under regulations of the tax administrator.

9 (j) Stay Invested in RI Wavemaker Fellowship: Credit shall be allowed for stay invested in RI
10 wavemaker fellowship program as provided in § 42-64.26-1 et seq.

11 (k) Rebuild Rhode Island: Credit shall be allowed for rebuild RI tax credit as provided in § 42-
12 64.20-1 et seq.

13 (l) Rhode Island Qualified Jobs Incentive Program: Credit shall be allowed for Rhode Island
14 new qualified jobs incentive program credit as provided in § 44-48.3-1 et seq.

15 (m) Historic homeownership assistance act: Effective for tax year 2017 and thereafter, unused
16 carryforward for such credit previously issued shall be allowed for the historic homeownership
17 assistance act as provided in § 44-33.1-4. This allowance is for credits already issued pursuant to § 44-
18 33.1-4 and shall not be construed to authorize the issuance of new credits under the historic
19 homeownership assistance act.

20 (2) Except as provided in section 1 above, no other state and federal tax credit shall be available
21 to the taxpayers in computing tax liability under this chapter.

22 SECTION 17. Sections 13 and 14 shall take effect on July 1, 2020 and shall be effective for
23 all contracts entered into on and after July 1, 2020. Section 10 shall take effect on January 1, 2021. The
24 remaining sections of this article shall take effect upon passage.